

NAMA KHOI LOCAL MUNICIPALITY



FINAL ANNUAL BUDGET 2014/15 TO 2016/17

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Nama Khoi Final Budget 2014-15/2016-17

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PART 1

1.1 Mayor Report

1.2 EXECUTIVE SUMMARY

INTRODUCTION AND BACKGROUND

The purpose of the 2014/15 – 2016/17 MTREF budget is to comply with the MFMA (No 72 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP Strategy which is informed by our development agenda and community/stakeholder inputs.

Staff and Budget Structure

PRESSURES FACING THE MUNICIPALITY

- Higher levels of expenditure (operating and capital) than revenue received;
- Deteriorating debtors book over the years. Increase in the debtor's book from R 40.3 million in June 2012 to R42.8 million in June 2013, representing an increase of 6.2% (R2.5 million) over a twelve (12) months period. Of the indicated outstanding debtor's amount, household consumers constitute 67% of the debtor's book. There was a write-off of R9.4 million.
- Increasing pressure on the repairs and maintenance budget due to ageing infrastructure and the vehicle fleet, as well as inherited service delivery backlogs to be eradicated.
- The low debt collection rate impacting on more Provision for bad debt.
- The disclaimer of opinion that the municipality received for the 2009/2010, 2010/2011, 2011/2012 and 2012/2013 financial years, largely as a result of a qualification on Property, Plant & Equipment compliant asset register and lack of supporting documentation.
- The Municipality's infrastructure needs are enormous – the challenge is to balance the developmental demands for service with the available resources.
- Inability to meet our obligation to pay our top 5 creditors creditor's within 30 days.
- The ongoing dispute between the Municipality and Sedibeng in respect of 43% increase in 2010/11 water tariff where the Council only allow only 10% to be implemented.
- Council not functioning for the past 12 months.

HIGHLIGHTS ON THE BUDGET

Income R 213 551 820.34

Expenditure R 209 794 794.97

SURPLUS **R 3 756 860.37**

The budget was tabled to the council on the 29 May 2014 for approval however due to the high tariff increase it was only considered and referred back for changes. The main issues were water tariff that we needed to go back and revised to come down and the second was the sewerage tariff where it was said we need to go and revised in order to bring tariff for those who are connected to the system equal or closer to those who are having septic tank remove on a monthly basis.

A consultation section was done between the service departments and Budget and Treasury office where we agreed that we need to do a cost reflection tariff and compared what we have put as an increase is more or less than what it should. The exercise was done and the following are the actual tariff increases that should be implemented in order to meet the basic need of each department.

Water 8.16%

Electricity 7.87%

Sewerage 6.61%

Refuse 6.72%

Although the actual increase was calculated it was clear that we need to consider the Council concerns about high increase, therefore a new strategy was taken where actual figures from the billing system was used and it is clear that we need to work hard in identifying what are those losses that are not accounted for in order to make up for the differences that we are having.

The proposal is that the budget tabled to the Council on the 29 May 2014 be presented again in this Council meeting and adopted however the tariff will be as follows.

Increase on Property Rates and Service charges

Property Rates

The municipality has embarked on the new process in compiling its valuation roll the new valuation roll to be implemented by 1 July 2014. The 2014/15 budget is based on the new valuation roll and the tariffs were structured accordingly to meet the prescribed requirements.

Property rates tariffs based on new valuation roll

Catergory	Ratio	2013/14	2014/15
Household	1:1	0.1617	0.1617
Businesses/Commercial	1:1.30	0.1704	0.0210
Industrial	1:1:30	0.1704	0.0210
Agriculture	1:0.25	0.00062	0.0040
Public Service Infrastructure	1:0.25	0.1617	0.0040
State Owned	1:1:30	0.1704	0.0210

Electricity

The municipality has implemented as step tariff as from 1 July 2013. The increase of 7.39% is based on the current structure

Water

The municipality has implemented as step tariff as from 1 July 2013. The average increase of 6.8% across the block was implemented.

Refuse

The cost drivers of these services are Salaries, fuel and repairs and maintenance, however the municipality didn't review the tariff for this service and therefore the increase of 6.2% will be implemented from 1 July 2014

Sanitation

The municipality has different types in rendering this service, there are those who connected to the municipal system and there are those whose service should be removed monthly. We also have dry sanitation. Currently the tariff for drainage system is much higher than those who are connected to the system. The following factors influences the decision of increasing the tariff by round figure for those connected to the system.

The amount of water flushed to the system and run to the main plant and the chemicals used in the plant itself.

The main cost drivers for drainage system will be Salaries, fuel and oil, repairs and maintenance

It is in these reasons that the tariff for those connected to the system went up from R53.92 to R90.00 per month excluding VAT, and the NO increase will be added to the current tariff for drainage system.

Dry system tariffs will only increase by 6.2%

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Other Tariffs

All other Income will increased by 10%

The following Grants were included in the operational income budget.

Equitable share	R 35 295 000
FMG	R 1 600 000
MSIG	R 934 000
Library	R 1 067 000
EPWP	

The Grant total present 18.9% of the operational budget.

All expenditure were kept in the level of inflation which is 6.2%

The following percentages were calculated in respect of the total expenditure budget.

Salaries	31.25%
Repairs and Maintenance	4.26%
Bulk purchases	
Water	14.77%
Electricity	25.66%
Consultancy	0.47
S&T	0.48%
Audit fee	1%

The following increase was applied as per directives from Nersa, DWA and SALGA respectively.

Bulk Water	8.5%
Bulk Electricity	8.06%
Salaries	6.79%

The following departments are the main source of service delivery within the Municipality therefore there should always have a Surplus when preparing their budget.

Service Type	Income	Expenditure	Surplus/Deficit
Electricity	R 69 629 259.77	R 62 345 639.01	R 7 283 620.76
Water	R 36 574 387.71	R 38 711 301.19	(R 2 136 913.48)
Sewerage	R 11 091 668.43	R 7 256 944.35	R 3 834 724.08

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Refuse	R 14 010 646.41	R 10 064 032.01	R 3 946 614.40

The following subsidy will be given to Indigent and the amount will be taken from the equitable Share.

An amount of R300 will be subsidizing the indigent Account in respect of the following services

Water	6kl
Electricity	50kWh
Refuse	Amount charged to Indigent
Sewerage	Amount Charged to Indigent

Property rates

EXEMPTION, REBATES AND REDUCTIONS

Extra R30 000 exemptions on market value for Indigent, Pensioners and child headed homes less than 18 years old

Household Income Brackets (Indigent, Pensioners and Child headed home with children less than 18 years old) where the value of the house is more than R30 000

Income	Rebate	
0 - 3000	100%	
3001 - 4200	50%	
4201 - 5000		

Subsidy will be granted based on the application completed and submitted with all certified document.

Newly ratable property

Section 21 of the Municipal Property Rates Act will be applicable (Compulsary phasing-in of certain rates)

The Budget is based on the following collection rates.

Property Rates

The collection rate is based on 95%

Electricity

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The municipality has both prepaid and metered electricity. The 98% collection rate is based on the households billings that exclude the indigent since the 50kWh given to indigent is accommodated from the equitable shares.

The assumption is also based that losses will be reduced

Water

The municipality buys water from Sedibeng. The collection rate for this service is 95% oh household billing excluding 6Kl that is given to the indigent since they are subsidies from the equitable share. 95 percent may seem as very high compared to 65-70% of the current year however they impact of the town that are services by Eskom play a bigger role in debt collection since we cannot cut or block their electricity.

It was mentioned during the budget preparations that we need to take stands in enforcing our credit control it is n these basis that I projected 95% which means that water restrictions will be enforced to those towns that are services by Eskom

The assumption is also based that losses will be reduced

Refuse

95% collection rate was based on household billing excluding the indigent since the fixed amount charged from refused for indigent is subsidies from the equitable share

Sewerage

95% collection rate was based on household billing excluding the indigent since the fixed amount charged from refused for indigent is subsidies from the equitable share

I have to mentioned that there are indigents that are having drainage system it is also discussed that the decision will need to be made for the municipality to connect those individual to the running system at the municipalities cost

Ring fencing the water and electricity amount

Due to the challenges faced by the municipality in paying water and electricity services it will be in the best interest of the community for the municipality to ring in fence the money received from these to department.

CAPITAL BUDGET 2014/15

The municipality does not have projects where they fund out of own revenues. All projects are funded by grants from National and Provincial Departments.

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1.1.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 1 Breakdown of the operating revenue over the medium-term

NC062 Nama Khoi - Table A1 Budget Summary				
Description	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
	Budget Year 2014/15	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance				
Property rates	34 052 335	32 343 145	34 251 391	36 135 218
Service charges	122 247 048	120 007 098	127 087 517	134 123 745
Investment revenue	1 243 922	624 300	661 134	697 496
Operational grants	37 350 000	40 346 000	42 726 414	45 076 367
Other own revenue	17 921 754	20 231 276	21 420 235	22 598 348
Total Revenue (excluding capital transfers and contributions)	212 815 058	213 551 820	226 146 691	238 631 173

The following graph is a breakdown of the operational revenue per main category for the 2014/15 financial year.

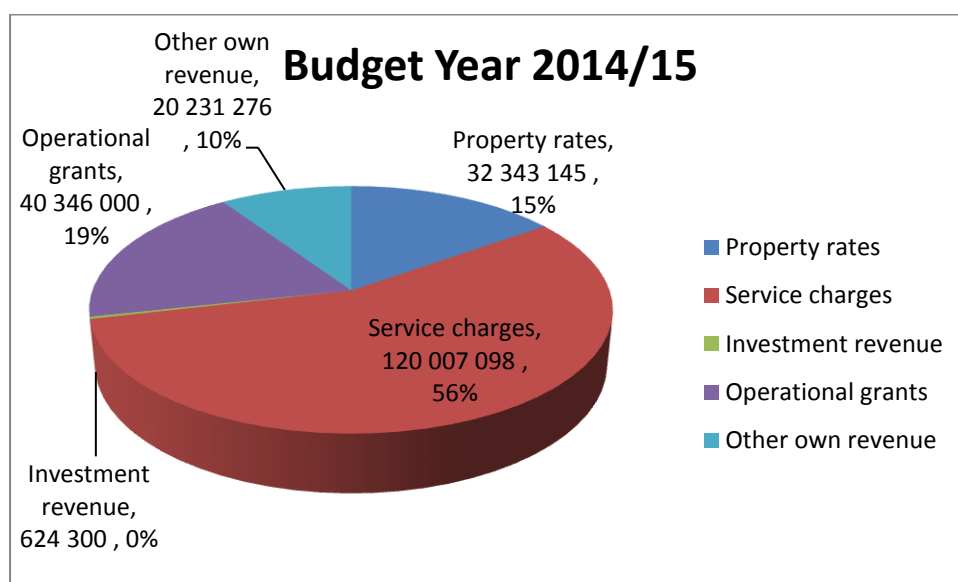


Figure 1 Breakdown of operating revenue over the 2013/15 MTREF

Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totaling R120 million for the 2014/15 financial year and increasing to R127 million by 2015/16. For the 2014/15 financial year services charges amount to 56 per cent of the total revenue base.

Operational grants and subsidies amount to R40.4 million, R42.7 million and R45.1 million for each of the respective financial years of the MTREF, or 19, 19 and 19 per cent of operating revenue. It needs to be noted that in real terms the grants receipts from national government are growing over the MTREF by 5.9 per cent and 5.5 per cent for the two outer years.

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Investment revenue contributes marginally to the revenue base of the Municipality with a budget allocation of R624 thousand, R661 thousand and R697 thousand for the respective three financial years of the 2014/15 MTREF. It needs to be noted that these allocations have been conservatively estimated and as part of the cash backing of reserves and provisions. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.

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1.3 OPERATING REVENUE

NC062 Nama Khoi - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	22 059	22 195	21 143	34 052	-	34 052	-	32 343	34 251	36 135
Property rates - penalties & collection charges		456									
Service charges - electricity revenue	2	32 885	40 056	59 525	75 393	-	75 393	-	67 378	71 353	75 278
Service charges - water revenue	2	16 794	17 837	21 008	29 546	-	29 546	-	32 502	34 420	36 313
Service charges - sanitation revenue	2	4 939	5 322	5 927	7 209	-	7 209	-	9 170	9 711	10 245
Service charges - refuse revenue	2	5 945	6 442	7 974	10 066	-	10 066	-	10 957	11 604	12 288
Service charges - other		1 056			33		33				
Rental of facilities and equipment		716	890	2 041	1 999		1 999		2 002	2 120	2 237
Interest earned - external investments		1 003	1 940	2 416	1 244		1 244		624	661	697
Interest earned - outstanding debtors									3 371	3 570	3 766
Dividends received											
Fines		178	95	132	250		250		273	290	305
Licences and permits		1 010	1 120	1 121	1 106		1 106		1 172	1 236	1 304
Agency services		988	1 097	1 163	1 206		1 206		1 272	1 347	1 421
Transfers recognised - operational		27 291	44 340	38 749	37 350		37 350		40 346	42 726	45 076
Other revenue	2	4 049	3 495	4 259	13 361	-	13 361	-	6 642	7 034	7 420
Gains on disposal of PPE			(384)	1 570					5 500	5 825	6 145
Total Revenue (excluding capital transfers and contributions)		119 371	144 445	167 028	212 815	-	212 815	-	213 552	226 147	238 631

The operating revenue budget is projected at R213 552 million in 2014/15, representing an increase in revenue of R212 815 million (0.003%) from the 2013/14 budget or R737 thousand. The allocation for the outer two years of the MTREF period is R226 147 million and R238 631 million respectively. Revenue generated from rates and services charges forms a significant part of the revenue basket of the municipality. Rates and services charges constitutes 71.3% (2013/14 – 73.44%) of the budgeted revenue (excluding capital grants and transfers) in the 2014/15 budget year.

Operating Revenue Budget – Highlights

Assessment Rates

Assessment rates revenue decrease by 5.02% (R1 709 million) in the 2014/15 budget year to R32 343 million. The increase for the outer years of the MTREF budget is R1 908 million and R1 883 million. The resultant projected income from this source of revenue is R34 251 million and R36 135 million respectively for the two outer years of the MTREF period..

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Service Charges

The projected revenue from service charges decreases from R122 214 million (2013/14) budget year to R120 007 million in the 2014/15 budget year. The projected revenue on service charges for the outer two years of the MTREF period is R127 088 million and R134 124 million respectively.. The increase for the two outer years of the MTREF period being R7 080 million (5.9%) and R7 036 million (5.5%) respectively.

The contribution of the sale of water on the 2014/15 budget year is R32 502 million (15%) and it includes the proposed water tariffs Average increase of 6.2% for the 2014/15 budget year. The combined electricity sales increase by 2.54% (2013/14 – R75 393 million) to R69 378 million in the 2014/15 budget year. The electricity percentage contribution to the total revenue budget is 32% in 2014/15.

Grants and Subsidies

Included in the budgeted revenue of R213 552 million above, is operating grants of R40 346 million (This includes the MIG, FMG, equitable share, library, district allocation). The allocations for the 2015/16 and 2016/17 budget years are R42 726 million and R45 076 million respectively. The grants to be received, constitutes 18.9% of the budgeted revenue for the 2014/15 budget year.

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NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		29 172	31 586	34 768	36 261	-	36 261	38 829	39 344	40 050
Local Government Equitable Share		27 222	28 625	32 468	33 821		33 821	35 295	36 727	37 332
Finance Management		1 200	1 450	1 500	1 550		1 550	1 600	1 650	1 700
Municipal Systems Improvement		750	790	800	890		890	934	967	1 018
EPWP		-	-	-				1 000		
		-	721	-						
		-	-	-						
Other transfers/grants [insert description]		-	-	-						
Provincial Government:		-	772	6 846	1 106	-	-	1 067	1 130	1 192
		-	772	1 176	1 106					
		-	-	-						
		-	-	-						
Sport and Recreation		-	-	5 670						
Library		-	-	-				1 067	1 130	1 192
District Municipality:		-	-	-	-	-	-	450	-	-
<i>Namakwa District</i>		-	-	-				450	-	
		-	-	-				-	-	
Other grant providers:		-	-	4 000	-	-	-	-	-	-
[insert description]		-	-	-				-	-	
		-	-	4 000				-	-	
Total Operating Transfers and Grants	5	29 172	32 358	45 614	37 367	-	36 261	40 346	40 474	41 242
Capital Transfers and Grants										
National Government:		17 979	22 698	22 088	28 274	-	34 500	16 979	19 341	19 792
Municipal Infrastructure Grant (MIG)		9 979	9 435	1 000	12 000		12 000	13 979	14 341	14 792
INEP		8 000	13 263	16 088	15 274		21 500	1 000	5 000	5 000
		-	-	-						
		-	-	-						
		-	-	1 000	1 000		1 000			
ACIP		-	-	4 000				2 000		
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-				-	-	
		-	-	-						
District Municipality:		4 850	-	-	-	-	-	-	-	-
<i>Namakwa District</i>		4 850	-	-				-	-	
		-	-	-				-	-	
Other grant providers:		800	-	27 000	-	-	-	-	-	-
[insert description]		-	-	-				-	-	
		800	-	27 000				-	-	
Total Capital Transfers and Grants	5	23 629	22 698	49 088	28 274	-	34 500	16 979	19 341	19 792
TOTAL RECEIPTS OF TRANSFERS & GRANTS		52 801	55 056	94 702	65 641	-	70 761	57 325	59 815	61 034

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NC062 Nama Khoi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		432	1 408	3 406	534	-	534	5 319	5 632	5 942
Vote 2 - Financial Services		52 348	50 320	61 805	71 759	-	71 759	60 015	63 463	66 954
Vote 3 - Corporate Services		194	1 180	3 528	7 972	-	7 972	6 727	7 124	7 516
Vote 4 - Community Services: Community Development		7 971	18 772	15 615	17 835	-	17 835	21 484	22 752	24 003
Vote 5 - Community Services: Public Safety		2 130	2 168	2 307	2 566	-	2 566	2 712	2 872	3 029
Vote 6 - Electrical Engineering Services		34 302	56 206	69 895	87 393	-	87 393	69 629	73 737	77 793
Vote 7 - Infrastructure, Engineering & Technical Services		40 881	32 093	37 918	53 028	-	53 028	47 666	50 478	53 255
Vote 8 - [NAME OF VOTE 8]		16 952	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	155 210	162 147	194 474	241 089	-	241 089	213 552	226 059	238 492
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		11 807	29 929	22 962	18 315	-	18 315	21 846	23 135	24 407
Vote 2 - Financial Services		43 995	12 782	22 926	28 115	-	28 115	29 298	31 026	32 733
Vote 3 - Corporate Services		9 958	11 083	16 217	19 059	-	19 059	13 154	13 930	14 696
Vote 4 - Community Services: Community Development		10 670	15 128	31 806	20 842	-	20 842	17 514	18 547	19 567
Vote 5 - Community Services: Public Safety		3 575	4 606	7 644	6 648	-	6 648	6 492	6 875	7 253
Vote 6 - Electrical Engineering Services		39 002	51 544	54 949	60 935	-	60 935	62 346	66 024	69 655
Vote 7 - Infrastructure, Engineering & Technical Services		41 340	36 311	47 299	51 399	-	51 399	59 146	62 636	66 331
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	160 346	161 384	203 803	205 313	-	205 313	209 795	222 173	234 643
Surplus/(Deficit) for the year	2	(5 135)	763	(9 330)	35 776	-	35 776	3 757	3 886	3 849

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NAMA KHOI MUNICIPALITY PROPOSED TARIFF INCREASES FOR THE 2014/15 FINANCIAL YEAR

1. Assessment Rates

It is recommended:

(i) That the following increase be implemented as follows from 1 July 2014:

Category	Ratio	Current Tariff (1 July 2013)	Proposed tariff (from 1 July 2014)
		C	C
Residential properties	1:1	0.01617	0.01617
State owned properties	1:1.30	0.01704	0.0210
Business & Commercial	1:1.30	0.01704	0.0210
Agricultural	1:0.25	0.00062	0.0040
Industrial	1:1.30	0.01704	0.0210
Public Service Infrastructure	1:0.25	0.01617	0.0040

2. General Tariffs

It is recommended:

That the general tariffs and charges, at an average increase of 10% as reflected in the **Tariffs Booklet**, be approved for the 2014/15 budget year.

3. Water Tariffs

It is recommended:

- (i) That, the same water tariffs structure be kept for the 2014/15 financial year
- (ii) That, the water tariffs for 2014/15 be applicable from the consumer month of July 2014;
- (iii) That, for the calculation of water accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and
- (iv) That the following charges and prices, excluding VAT, in connection with the supply and consumption of water are submitted for approval.

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CATEGORY	CURRENT TARIFFS 2013/14	PROPOSED TARIFFS 2014/15	
	Rand per kℓ	Rand per kℓ	% Change
INDIGENT			
SUBSIDISED			
(i) 1 to 6 kℓ	11.69	12.48	6.8%
(ii) 7 to 15 kℓ	11.69	12.48	6.8%
RESIDENTIAL			
(i) 1 to 6 kℓ per 30-day period	12.74	13.61	6.8%
(ii) 7 to 15 kℓ per 30-day period	12.86	13.73	6.8%
(iii) 16 to 30 kℓ per 30-day period	14.67	15.67	6.8%
(iv) 31 to 60 kℓ per 30-day period	16.53	17.65	6.8%
(v) 61 < kℓ per 30-day period	16.97	18.12	6.8%
NON-RESIDENTIAL: Small Business			
(i) 1 to 10 kℓ per 30-day period	44.37	47.39	6.8%
Big Business			
(i) 1 to 9999 kℓ per 30-day period	16.09	17.18	6.8%

Tariff A2: Unmetered Erf Used for Residential Purposes Only.

Fixed amount: R92.52 per month

Tariff A3: Unimproved Erf

3.1 Unimproved erf which may be used for residential purposes only: Minimum charge: R28.48 per month

3.2 Any other unimproved erf: Minimum charge: R456.21 per month

Tariff A4: Directorates of Council

Water consumed: Purchase price to be used per kilolitre per month

Tariff A5: Any Other Point where Water is supplied not mentioned in Tariffs A1, A2, A3 and A4 per Water Meter:

4. Sanitation Tariffs

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It is recommended:

(a) Sanitary Consumption Tariffs:

(i) That the following charges and prices, excluding VAT, in connection with the supply and consumption of sanitation are submitted for approval for implementation on 1 July 2014.

CATEGORY	PROPOSED TARIFF		
	2013/14	2014/15	% Change
Domestic	R 53.92	R 90.00	66.9%
Indigent	R 29.88	R 31.82	6.5%
Business	R 198.56	R 211.47	6.5%
Business Extra	R 105.48	R 112.34	6.5%
Each Urinal	R 50.16	R 53.42	6.5%
Schools	R 40.15	R 42.76	6.5%
Bucket	R 49.84	R 53.08	6.5%
Septic Tanks Domestic <5000	R 130.56	R 130.56	0%
Septic Tanks Domestic >5000	R 234.00	R 234.00	0%
Septic Tanks Business <5000	R 234.00	R 234.00	0%
Septic Tanks Business >5000	R 445.37	R 445.37	0%
Indigent Septic Tanks	R 85.80	R 85.80	0%
Dry Sanitation	R 19.37	R 19.37	0%

Tariff AA2: Unmetered Erf Used for Residential Purposes Only.

Not Applicable.

Tariff AA3: Unimproved Erf

4.1 Unimproved erf which may be used for residential purposes only: Minimum charge: R 14.24 per month

4.2 Any other unimproved erf: Minimum charge: R 56.99 per month

Tariff AA4: Directorates of Council

Sewerage tariff for the Municipality will be applicable at a rate of R9.95

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5. Refuse Removal Tariffs

It is recommended:

(a) Increase of 6.2% be implemented on refuse removal tariffs

(b) Refuse Removal Tariffs:

(i) That, the refuse removal tariffs for 2014/15 be applicable from the consumer month of July 2014;

(ii) That the following charges and prices, excluding VAT, in connection with the supply of refuse removal services are submitted for approval.

	TARIFF 2013/2014	Proposed Tariff 2014/2015	Difference increase
Domestic	R 48.10	R 51.08	6.2%
Indigent	R 48.10	R 51.08	6.2%
Business/ Commercial/ Industrial Big	R 916.65	R 973.48	6.2%
Business/ Commercial/ Industrial Medium	R 549.32	R 583.38	6.2%
Business/ Commercial/ Industrial Small	R 282.72	R 300.25	6.2%
Bulk/Extra Refuse	R 721.49	R 766.22	6.2%
Garden Refuse	R 167.90	R 178.31	6.2%

5.1 Different tariffs for different categories as per proposed refuse tariff policy

6. Housing Rental Tariffs

It is recommended that all existing housing contract be terminated and a new contract be entered where market related tariff should be applied.

7. Electricity Tariffs

It is recommended:

(i) That, the same electricity tariffs structure be kept for the 2014/15 financial year

(ii) That, the electricity tariffs for 2014/15 be applicable from the consumer month of July 2014;

(iii) That, for the calculation of electricity accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and

(iv) That the following charges and prices, excluding VAT, in connection with the supply and consumption of electricity are submitted for approval.

TARIFF: Indigents – Prepaid					
	2013/14		%Increase	2014/15	
	Summer	Winter		Summer	Winter
Block 1 (1 – 50 kWh)	Indigent Free	Indigent Free		Indigent Free	Indigent Free
Block 2 (51 – 350kWh)	R0.64 (Indigent)	R0.70 (Indigent)		R0.69 (Indigent)	R0.69 (Indigent)
Block 1 (1 – 50 kWh)	R 0.64	R 0.70	7.39%	R 0.69	R 0.75

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Block 2 (51 – 350kWh)	R 0.94	R 0.96	7.39%	R 1.01	R 1.03
Block 3 (353 – 600kWh)	R 1.06	R 1.12	7.39%	R 1.14	R 1.20
Block 4 (>600 kWh)	R 1.13	R 1.17	7.39%	R 1.21	R 1.26
Overall Increase					

TARIFF: Households – Prepaid					
	2013/14		%Increase	2014/15	
	Summer	Winter		Summer	Winter
Block 1 (1 – 50 kWh)	R 0.96	R 0.99	7.39%	R 1.03	R 1.06
Block 2 (51 – 350kWh)	R 0.99	R 1.02	7.39%	R 1.06	R 1.10
Block 3 (353 – 600kWh)	R 1.06	R 1.12	23.58%	R 1.31	R 1.39
Block 4 (>600 kWh)	R 1.13	R 1.17	30.97%	R 1.48	R 1.60
Overall Increase					

TARIFF: HOUSEHOLD- CONVENTIONAL					
	2013/14		%Increase	2014/15	
	Summer	Winter		Summer	Winter
Block 1 (1 – 50 kWh)	R 0.96	R 0.99	7.39%	R 1.03	R 1.06
Block 2 (51 – 350kWh)	R 0.99	R 1.02	7.39%	R 1.06	R 1.10
Block 3 (353 – 600kWh)	R 1.06	R 1.12	7.39%	R 1.14	R 1.21
Block 4 (>600 kWh)	R 1.13	R 1.17	7.39%	R 1.21	R 1.26
Basic Charge	138		7.39%	R 148.20	
Overall Increase					

TARIFF: HOUSEHOLD >40KVA					
	2013/14		%Increase	2014/15	
	Summer	Winter		Summer	Winter
Basic Charge	R 150	R	7.39%	R 100.55	R
Demand Charge	R	R		R 60.54	R
Energy Charge	R 1.05	R 1.09	7.39%	R 1.12	R 1.17
Overall Increase					

TARIFF: BUSINESS PREPAID/SINGLE PHASE					
	2013/14		%Increase	2014/15	
	Summer	Winter		Summer	Winter
Energy Charge	R 1.40	R 1.43	7.39%	R 1.50	R 1.53
Basic Charge	R 93.63		7.39%	R 100.55	
Overall Increase					

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TARIFF: BUSINESS CONVENTIONAL SINGLE

	2013/14		%Increase	2014/15	
	Summer	Winter		Summer	Winter
Energy Charge	R 1.00	R 1.13	7.39%	R 1.07	R 1.21
Basic Charge	R 297.54		7.39%	R 100.55	
Demand Charge				R 218.99	
Overall Increase					

TARIFF: BUSINESS PREPAID/THREE PHASE

	2013/14		%Increase	2014/15	
	Summer	Winter		Summer	Winter
Energy Charge	R 1.40	R 1.43	7.39%	R 1.50	R 1.54
Basic Charge	R 115.00		7.39%	R 100.55	
Demand Charge				R 22.95	
Overall Increase					

TARIFF: CONVENTIONAL/THREE PHASE –BUSINESS

	2013/14		%Increase	2014/15	
	Summer	Winter		Summer	Winter
Energy Charge	R 1.00	R 1.13	7.39%	R 1.07	R 1.21
Basic Charge	R 474.49		7.39%	R 100.55	
Demand Charge				R 409.00	
Overall Increase					

TARIFF: BUSINESS >40KVA

	2013/14		%Increase	2014/15	
	Summer	Winter		Summer	Winter
Basic Charge	R 439.34		7.39%	R 100.55	
Demand Charge				R 371.26	
KVA Charge	R 50.00		7.39%	R 53.70	
Energy Charge	1	1.06	7.39%	R 1.07	R 1.14
Overall Increase					

TARIFF: INDUSTRIAL >40KVA

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	2013/14		%Increase	2014/15	
	Summer	Winter		Summer	Winter
Basic Charge	R 557.74		7.39%	R 100.55	
Demand Charge				R 498.40	
KVA Charge	R 72.92	R 129.60	7.39%	R 78.31	R 129.60
Energy Charge	R 0.50	R 0.58	15.50%	R 0.58	R 0.67
Overall Increase					

1.4 OPERATING EXPENDITURE

The operating expenditure budget increased from R205 313 million in 2013/14 to R209 795 million (representing an increase of 2.18% (R4 482 million) in 2013/14, R222 049 million and R234 262 million respectively for the outer two years of the MTREF period. The following table is a high level summary of the MTREF budget 2014/15 to 2016/17 (classified per main type of operating expenditure):

Expenditure By Type							
Description	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Employee related costs	41 213 238	54 704 501	63 517 482	68 788 372	65 563 255	69 431 487	73 250 219
Remuneration of councillors	3 738 771	4 226 523	4 684 878	4 443 884	4 926 587	5 217 256	5 504 205
Debt impairment	6 081 512	8 680 776	1 364 959	2 942 941	3 764 020	3 986 097	4 205 332
Depreciation & asset impairment	630 225	13 463 357	15 624 571	5 103 265	5 419 667	5 739 428	6 055 096
Finance charges	3 412 676	2 609 713	2 703 825	2 043 824	1 731 550	1 833 711	1 934 566
Bulk purchases	49 486 264	56 125 869	74 513 139	72 543 967	84 833 077	89 714 257	94 648 542
Other materials	7 404 267	6 247 911	5 937 754	10 672 000	8 938 204	9 465 558	9 986 164
Contracted services	707 898	1 329 249	614 165	100 000	994 365	1 053 032	1 110 949
Transfers and grants	34 896 712	9 872 280	4 120 439	6 225 720	-	-	-
Other expenditure	12 774 003	16 895 103	22 092 817	32 449 024	33 624 234	35 608 064	37 566 508
Total Expenditure	160 345 566	174 207 501	195 174 029	205 312 998	209 794 960	222 048 891	234 261 580

Operating Expenditure Budget - Highlights

The following are the highlights of the operating expenditure budget:

Personnel Costs

Personnel costs decrease by 4.69% (R3 255 117) based on the 2013/14 approved budget of R65.563 million to R68 987 million in 2014/15. This expenditure category constitutes 31% of the operating budget. The allocation for the two outer years of the MTREF period is R69 431 million and R73 250 million respectively. Directorates will have to bid for the filling of positions (vacant and new) whereupon they will be filled based on merit and their impact on service delivery, as will be agreed to by the Executive Management Team. Costs of the posts to be filled will then be allocated to the appropriate vote numbers at regular intervals.

General Expenditure

General expenditure decrease by R1 177 million (3.62%) to R33.6 million in the 2014/15 budget year. The allocation for the two outer years of the MTREF period is R35.6 million and R37.6 million respectively.

Bulk purchases

Bulk purchases (water and electricity) grew by 16.9% (R12 289 million) against the 2013/14 budget to the proposed amount of 84.8 million for the 2014/15 budget year. The allocation for the two outer years of the MTREF period is R89.7 million and R94.6 million respectively. Bulk purchases takes up approximately 40.4% of the operating budget for 2014/15. The bulk electricity purchases allocation for the two outer years of the MTREF period is R57 018 million and R 60 153 million respectively. The water purchases costs for the 2014/15 budget year is R30 993 million (2013/14 – R21 796 million) for both the raw water purchases and

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purified water purchases from the service authority. The allocation for the two outer years of the MTREF period is R30 697 million and R34 496 million respectively.

Interest on External Borrowing

Interest on external borrowing budget is R207 thousand for the 2014/15 budget year. The allocation for the two outer years of the MTREF period is R72 thousand and R8.5 thousand respectively.

Repairs and Maintenance

Repairs and maintenance decrease 19.4% (R1 734 million) on the 2013/14 approved budget (R10 627 million) to a new budgetary allocation of R8 938 million during the 2014/15 budget year. The allocation for the two outer years of the MTREF period is R9 466 million and R9 986 million respectively.

Infrastructural Assets

The bulk of the repairs and maintenance budget, say 74.9% is to be spent mainly on the infrastructural assets in 2014/15 budget year. The allocation for the two outer years of the MTREF period is R9 465 million and R9 992 million respectively. The breakdown on the maintenance budget on the infrastructure assets is as follows:

Table R&M

Repairs and maintenance expenditure by Asset Class/Sub-class				
Description	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Infrastructure	5 527 000	6 696 823	7 091 935	7 487 498
Infrastructure - Road transport	700 000	1 680 084	1 779 209	1 877 065
Infrastructure - Electricity	800 000	1 300 000	1 376 700	1 457 925
Infrastructure - Water	1 100 000	756 775	801 424	845 503
Infrastructure - Sanitation	1 027 000	664 214	703 403	742 090
Infrastructure - Other(Workshop,ect)	1 900 000	2 295 750	2 431 199	2 564 915
Community	-	1 991 382	2 108 873	2 224 861
Other assets	725 500	250 000	264 750	279 311
Total Repairs and Maintenance Expenditure	6 252 500	8 938 204	9 465 558	9 991 671

Debt Impairment

Debt impairment for the 2014/15 is R3 6764 million. The outlook in the provision amount for the two outer years of the MTREF period is R3 986 million and R4 205 million respectively. The increase in the transfers to bad debts reserves is mainly to make adequate debts impairment provision as a result on the increasing municipal debts book.

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1.5 CAPITAL BUDGET

The capital budget has declined by R19 035 million (52.8%) for the 2014/15 financial year to R16 979 million as compared to 2013/14 period. The projected capital expenditure budget for the two (2) outer years of the MTREF period has been set at R19 341 million and R19 792 million respectively.

The Capital Budget is funded from capital grants from National Government. Grants and subsidies from all spheres of government contribute 100 % of the current year's budget funding.

NC062 Nama Khoi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding											
Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue &		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year +2
	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2014/15	+1 2015/16	2016/17
Capital Expenditure - Standard											
Governance and administration		2 592 835	748 719	9 350 000	4 000 000	-	-	-	-	-	-
Executive and council		-	734 362	6 590 000							
Budget and treasury office		2 592 835	13 180								
Corporate services		-	1 177	2 760 000	4 000 000						
Community and public safety		-	5 123 434	7 200 000	265 150	-	-	-	3 400 000	-	-
Community and social services		-	3 000 000	1 200 000							
Sport and recreation		-	2 123 434	6 000 000	265 150				3 400 000		
Public safety		-	-								
Housing		-	-								
Health		-	-	-							
Economic and environmental services		-	1 079 554	11 100 000	16 324 000	-	-	-	10 579 000	14 341 000	14 792 000
Planning and development		-	-		16 324 000						
Road transport		-	1 079 554	11 100 000					10 579 000	14 341 000	14 792 000
Environmental protection		-	-								
Trading services		-	15 947 337	39 660 000	15 040 000	-	-	-	3 000 000	5 000 000	5 000 000
Electricity		-	11 149 846	30 240 000	12 240 000				1 000 000	5 000 000	5 000 000
Water		-	119 437	120 000							
Waste water management		-	4 678 054	8 300 000	1 200 000				2 000 000		
Waste management		-	-	1 000 000	1 600 000						
Other		-	-	-	385 000						
Total Capital Expenditure - Standard	3	2 592 835	22 899 044	67 310 000	36 014 150	-	-	-	16 979 000	19 341 000	19 792 000
Funded by:											
National Government		-	22 899 044	22 758 000	28 514 000				16 979 000	19 341 000	19 792 000
Provincial Government		-	-	5 000 000					-	-	
District Municipality		-	-	-					-	-	
Other transfers and grants		-	-	-					-	-	
Transfers recognised - capital	4	-	22 899 044	27 758 000	28 514 000	-	-	-	16 979 000	19 341 000	19 792 000
Public contributions & donations	5	2 532 845	-	27 000 000					-	-	
Borrowing	6	59 990	-	12 552 000					-	-	
Internally generated funds		-	-		7 500 150						
Total Capital Funding	7	2 592 835	22 899 044	67 310 000	36 014 150	-	-	-	16 979 000	19 341 000	19 792 000

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SUMMARY OF THE BUDGET

The projected financial outcome of this budget at the end of the 2014/15 budget year can be summarized as follows (See table A1):

NC062 Nama Khoi - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	22 516	22 195	21 143	34 052	–	34 052	–	32 343	34 251	36 135
Service charges	61 620	69 657	94 434	122 247	–	122 247	–	120 007	127 088	134 124
Investment revenue	1 003	1 940	2 416	1 244	–	1 244	–	624	661	697
Transfers recognised - operational	27 291	44 340	38 749	37 350	–	37 350	–	40 346	42 726	45 076
Other own revenue	6 941	6 313	10 285	17 922	–	17 922	–	20 231	21 420	22 598
Total Revenue (excluding capital transfers and contributions)	119 371	144 445	167 028	212 815	–	212 815	–	213 552	226 147	238 631
Employee costs	41 213	54 705	63 517	68 788	–	68 788	–	65 563	69 431	73 250
Remuneration of councillors	3 739	4 227	4 685	4 444	–	4 444	–	4 927	5 217	5 504
Depreciation & asset impairment	630	13 463	15 625	5 103	–	5 103	–	5 420	5 739	6 055
Finance charges	3 413	2 610	2 704	2 044	–	2 044	–	1 732	1 834	1 935
Materials and bulk purchases	56 891	62 374	80 451	83 216	–	83 216	–	93 771	99 180	104 635
Transfers and grants	34 897	9 872	4 120	6 226	–	6 226	–	–	–	–
Other expenditure	19 563	26 957	24 072	35 492	–	35 492	–	38 383	40 647	42 883
Total Expenditure	160 346	174 208	195 174	205 313	–	205 313	–	209 795	222 049	234 262
Surplus/(Deficit)	(40 975)	(29 763)	(28 147)	7 502	–	7 502	–	3 757	4 098	4 370
Transfers recognised - capital	35 840	12 879	21 204	28 274	–	28 274	–	16 979	19 341	19 792
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(5 135)	(16 883)	(6 943)	35 776	–	35 776	–	20 736	23 439	24 162
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(5 135)	(16 883)	(6 943)	35 776	–	35 776	–	20 736	23 439	24 162
Capital expenditure & funds sources										
Capital expenditure	2 593	22 862	21 687	36 014	–	36 014	–	16 979	19 341	19 792
Transfers recognised - capital	–	21 459	21 112	28 514	–	–	–	16 979	19 341	19 792
Public contributions & donations	2 533	–	–	–	–	–	–	–	–	–
Borrowing	60	–	–	–	–	–	–	–	–	–
Internally generated funds	–	1 402	575	7 500	–	–	–	–	–	–
Total sources of capital funds	2 593	22 862	21 687	36 014	–	–	–	16 979	19 341	19 792
Financial position										
Total current assets	45 021	28 631	55 937	50 197	–	50 197	–	73 821	79 948	86 803
Total non current assets	371 892	380 444	386 836	408 787	–	408 787	–	391 351	414 440	437 235
Total current liabilities	45 677	66 379	109 185	56 568	–	56 568	–	62 338	65 869	69 424
Total non current liabilities	25 953	34 104	33 636	30 913	–	30 913	–	3 809	3 350	2 957
Community wealth/Equity	345 284	308 594	299 952	325 236	–	325 236	–	310 477	323 394	339 481
Cash flows										
Net cash from (used) operating	15 692	26 335	29 128	24 187	–	24 187	–	19 978	22 664	23 365
Net cash from (used) investing	(2 582)	(23 110)	(30 162)	(28 274)	–	(28 274)	–	(11 260)	(19 341)	(19 792)
Net cash from (used) financing	(2 094)	(5 748)	(4 236)	(512)	–	(512)	–	(1 525)	(930)	(405)
Cash/cash equivalents at the year end	20 084	17 561	12 291	772	–	772	–	10 525	12 917	16 086
Cash backing/surplus reconciliation										
Cash and investments available	16 009	17 561	12 091	20 772	–	20 772	–	10 525	12 917	16 086
Application of cash and investments	8 437	46 683	60 149	22 007	–	22 007	–	3 537	3 744	3 966
Balance - surplus (shortfall)	7 572	(29 122)	(48 059)	(1 236)	–	(1 236)	–	6 988	9 174	12 120
Asset management										
Asset register summary (WDV)	344 349	383 302	450 794	479 259	–	479 259	–	–	–	–
Depreciation & asset impairment	630	13 463	15 625	5 103	–	5 103	5 420	5 420	5 739	6 055
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	9 048	11 280	6 253	–	6 253	8 938	8 938	9 466	9 992
Free services										
Cost of Free Basic Services provided	390	774	7 912	0	–	–	0	0	–	–
Revenue cost of free services provided	1 410	828	10 028	0	–	–	8 834	8 834	–	–
Households below minimum service level										
Water:	0	–	–	–	–	–	–	–	–	–
Sanitation/sewage:	1	4	0	0	–	–	0	0	–	–
Energy:	2	–	–	–	–	–	–	–	–	–
Refuse:	1	–	–	11	–	–	11	11	–	–

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Table A1 is a budget summary and provides a concise overview of the municipalities budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amount approved by council for operating performance, resources deployed to capital expenditure, financial positions, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

- a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
- b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognized is reflected on the Financial Performance Budget
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow remains, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. These places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations with the development of the final Funding and Reserves Policy. This cannot be achieved in one financial year. The municipality is to strive to have all of its reserves to be backed up by cash in the medium to long term period.

1.6 BUDGET RESOLUTIONS

Council Resolutions

On 12 June 2014 the Council of Nama Khoi Local Municipality met in the Council Chambers of Nama Khoi Municipality to consider the final annual budget of the municipality for the financial year 2014/15. The Council to approve and adopt the following resolutions:

The Council of Nama Khoi Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) table:

The draft budget of the municipality for the financial year 2014/15 and the multi-year and single-year capital appropriations as set out in the following tables:

Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2 on page

Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3 on page;

Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4 on page

Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5 on page

The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

Budgeted Financial Position as contained in Table A 6 on page;

Budgeted Cash Flows as contained in Table A 7

Cash backed reserves and accumulated surplus reconciliation as contained in Table A8

Asset management as contained in Table A 9

Basic service delivery measurement as contained in Table A10

The Council of Nama Khoi Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2014:

Cash Management and Investment Policy

Indigent Policy

Tariff Policy

Credit and Debt Collection Policy

Supply Chain Management Policy

Property Rates Policy

Fraud Prevention Plan

Risk Management Plan

Municipal Public Account Committee Policy

Performance Management Policy

Asset Management Policy

Bystand Beleid

Oortyd Beleid

Reis en Verblyf Beleid

Telefoon, Selfoon, 3G Data Kaarte en Faksmasjien Beleid

Electronic Information Policy

ICT Change Control Policy

ICT Steering Committee Policy

Begraafplase Beleid

Gemeenskapsale Beleid

Tydlike Tentkerk Staanplek Beleid

Daarstel van tweede wooneenhede, gaste huise en besighede van uit woonhuise beleid

Elektriese Diente Beleid

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The Mayor of Nama Khoi Local Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) tables with effect from 1 July 2014 the tariffs for other services.

Other Policies

Nama Khoi Municipality

Revenue

Policy	Existing	Amended	New	Summary
1.Credit Control and Debt Collection	Y	Y		
2. Indigent	Y	Y		
3. Principles and Policy on Tariffs and Free Basic Services	Y			
4. Property Rates	Y	Y		
5. Cash Management	Y			NOT AMENDED
6. Write Off Policy	Y			NOT AMENDED

Supply Chain Management

Policy	Existing	Amended	New	Summary
1.SCM	Y	Y		
2. Blacklisting			Y	
3. Petty Cash			Y	
4. Rewards, Gifts and Favours Policy			Y	
5. Voorkeurverkrygingsbeleid	Y			MUST BE REPEALED AS A WHOLE

Financial Service

Policy	Existing	Amended	New	Summary
1. Budget Policy			Y	
2. Virement Policy	Y			NOT AMENDED
3. Unauthorised, Fruitless and Wasteful Exp policy			Y	
Funding, Borrowing and Reserves			Y	
5. Long term financial planning			Y	
7. Unforeseen and unavoidable expenditure			Y	

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1.7 FINAL BUDGET TABLES

NC062 Nama Khoi - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Revenue - Standard										
Governance and administration		52 974	52 908	68 739	80 266	–	80 266	72 061	76 220	80 412
Executive and council		432	1 408	3 406	534	–	534	5 319	5 632	5 942
Budget and treasury office		52 348	50 320	61 805	71 759	–	71 759	60 015	63 463	66 955
Corporate services		194	1 180	3 528	7 972	–	7 972	6 727	7 124	7 516
Community and public safety		4 003	14 356	9 641	9 473	–	9 473	9 665	10 236	10 799
Community and social services		1 735	10 230	1 535	6 833	–	6 833	6 867	7 272	7 672
Sport and recreation		133	1 951	5 793	73	–	73	76	81	85
Public safety		2 130	2 168	2 307	2 566	–	2 566	2 712	2 872	3 029
Housing		–	–	–	–	–	–	–	–	–
Health		5	9	6	–	–	–	11	11	12
Economic and environmental services		91	1 480	3 800	16 274	–	16 274	–	–	–
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		91	1 480	3 800	16 274	–	16 274	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		97 994	93 262	111 987	134 214	–	134 214	131 306	139 053	146 701
Electricity		34 302	56 206	69 895	87 393	–	87 393	69 629	73 737	77 793
Water		16 952	21 500	26 925	29 546	–	29 546	36 574	38 732	40 863
Waste water management		40 789	9 113	7 193	7 209	–	7 209	11 092	11 746	12 392
Waste management		5 950	6 443	7 974	10 066	–	10 066	14 011	14 837	15 653
Other	4	148	140	307	863	–	863	520	550	580
Total Revenue - Standard	2	155 210	162 147	194 474	241 089	–	241 089	213 552	226 059	238 492
Expenditure - Standard										
Governance and administration		65 759	53 793	62 238	65 489	–	65 489	64 298	68 092	71 837
Executive and council		11 807	29 929	23 095	18 315	–	18 315	21 846	23 135	24 407
Budget and treasury office		43 995	12 782	22 926	28 115	–	28 115	29 298	31 026	32 733
Corporate services		9 958	11 083	16 217	19 059	–	19 059	13 154	13 930	14 696
Community and public safety		8 461	10 650	14 783	16 135	–	16 135	13 707	14 515	15 314
Community and social services		4 219	4 039	4 279	9 466	–	9 466	4 374	4 632	4 887
Sport and recreation		486	1 873	2 840	20	–	20	2 841	3 009	3 174
Public safety		3 575	4 606	7 645	6 648	–	6 648	6 492	6 875	7 253
Housing		–	–	–	–	–	–	–	–	–
Health		182	132	19	–	–	–	–	–	–
Economic and environmental services		9 346	8 031	12 013	9 126	–	9 126	13 178	13 955	14 779
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		9 346	8 031	12 013	9 126	–	9 126	13 178	13 955	14 779
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		76 628	88 639	114 321	113 831	–	113 831	118 378	125 362	132 452
Electricity		39 002	51 544	54 949	60 935	–	60 935	62 346	66 024	69 655
Water		19 090	21 393	29 406	34 057	–	34 057	38 711	40 995	43 414
Waste water management		12 904	6 887	5 880	8 215	–	8 215	7 257	7 685	8 139
Waste management		5 632	8 815	24 086	10 623	–	10 623	10 064	10 658	11 244
Other	4	151	270	449	732	–	732	235	249	262
Total Expenditure - Standard	3	160 346	161 384	203 803	205 313	–	205 313	209 795	222 173	234 643
Surplus/(Deficit) for the year		(5 135)	763	(9 330)	35 776	–	35 776	3 757	3 886	3 849

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NC062 Nama Khoi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Revenue by Vote										
Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote										
Vote 1 - Municipal Manager	1	432	1 408	3 406	534	-	534	5 319	5 632	5 942
Vote 2 - Financial Services		52 348	50 320	61 805	71 759	-	71 759	60 015	63 463	66 954
Vote 3 - Corporate Services		194	1 180	3 528	7 972	-	7 972	6 727	7 124	7 516
Vote 4 - Community Services: Community Development		7 971	18 772	15 615	17 835	-	17 835	21 484	22 752	24 003
Vote 5 - Community Services: Public Safety		2 130	2 168	2 307	2 566	-	2 566	2 712	2 872	3 029
Vote 6 - Electrical Engineering Services		34 302	56 206	69 895	87 393	-	87 393	69 629	73 737	77 793
Vote 7 - Infrastructure, Engineering & Technical Services		40 881	32 093	37 918	53 028	-	53 028	47 666	50 478	53 255
Vote 8 - [NAME OF VOTE 8]		16 952	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	155 210	162 147	194 474	241 089	-	241 089	213 552	226 059	238 492
Expenditure by Vote to be appropriated										
Vote 1 - Municipal Manager	1	11 807	29 929	22 962	18 315	-	18 315	21 846	23 135	24 407
Vote 2 - Financial Services		43 995	12 782	22 926	28 115	-	28 115	29 298	31 026	32 733
Vote 3 - Corporate Services		9 958	11 083	16 217	19 059	-	19 059	13 154	13 930	14 696
Vote 4 - Community Services: Community Development		10 670	15 128	31 806	20 842	-	20 842	17 514	18 547	19 567
Vote 5 - Community Services: Public Safety		3 575	4 606	7 644	6 648	-	6 648	6 492	6 875	7 253
Vote 6 - Electrical Engineering Services		39 002	51 544	54 949	60 935	-	60 935	62 346	66 024	69 655
Vote 7 - Infrastructure, Engineering & Technical Services		41 340	36 311	47 299	51 399	-	51 399	59 146	62 636	66 331
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	160 346	161 384	203 803	205 313	-	205 313	209 795	222 173	234 643
Surplus/(Deficit) for the year	2	(5 135)	763	(9 330)	35 776	-	35 776	3 757	3 886	3 849

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NC062 Nama Khoi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Revenue By Source											
Property rates	2	22 059	22 195	21 143	34 052	–	34 052	–	32 343	34 251	36 135
Property rates - penalties & collection charges		456									
Service charges - electricity revenue	2	32 885	40 056	59 525	75 393	–	75 393	–	67 378	71 353	75 278
Service charges - water revenue	2	16 794	17 837	21 008	29 546	–	29 546	–	32 502	34 420	36 313
Service charges - sanitation revenue	2	4 939	5 322	5 927	7 209	–	7 209	–	9 170	9 711	10 245
Service charges - refuse revenue	2	5 945	6 442	7 974	10 066	–	10 066	–	10 957	11 604	12 288
Service charges - other		1 056			33		33				
Rental of facilities and equipment		716	890	2 041	1 999		1 999		2 002	2 120	2 237
Interest earned - external investments		1 003	1 940	2 416	1 244		1 244		624	661	697
Interest earned - outstanding debtors									3 371	3 570	3 766
Dividends received											
Fines		178	95	132	250		250		273	290	305
Licences and permits		1 010	1 120	1 121	1 106		1 106		1 172	1 236	1 304
Agency services		988	1 097	1 163	1 206		1 206		1 272	1 347	1 421
Transfers recognised - operational		27 291	44 340	38 749	37 350		37 350		40 346	42 726	45 076
Other revenue	2	4 049	3 495	4 259	13 361	–	13 361	–	6 642	7 034	7 420
Gains on disposal of PPE			(384)	1 570					5 500	5 825	6 145
Total Revenue (excluding capital transfers and contributions)		119 371	144 445	167 028	212 815	–	212 815	–	213 552	226 147	238 631
Expenditure By Type											
Employee related costs	2	41 213	54 705	63 517	68 788	–	68 788	–	65 563	69 431	73 250
Remuneration of councillors		3 739	4 227	4 685	4 444		4 444		4 927	5 217	5 504
Debt impairment	3	6 082	8 681	1 365	2 943		2 943		3 764	3 986	4 205
Depreciation & asset impairment	2	630	13 463	15 625	5 103	–	5 103	–	5 420	5 739	6 055
Finance charges		3 413	2 610	2 704	2 044		2 044		1 732	1 834	1 935
Bulk purchases	2	49 486	56 126	74 513	72 544	–	72 544	–	84 833	89 714	94 649
Other materials	8	7 404	6 248	5 938	10 672		10 672		8 938	9 466	9 986
Contracted services		708	1 329	614	100	–	100	–	994	1 053	1 111
Transfers and grants		34 897	9 872	4 120	6 226	–	6 226	–	–	–	–
Other expenditure	4, 5	12 774	16 895	22 093	32 449	–	32 449	–	33 624	35 608	37 567
Loss on disposal of PPE			52								
Total Expenditure		160 346	174 208	195 174	205 313	–	205 313	–	209 795	222 049	234 262
Surplus/(Deficit)											
Transfers recognised - capital		(40 975)	(29 763)	(28 147)	7 502	–	7 502	–	3 757	4 098	4 370
Contributions recognised - capital	6	35 840	12 879	21 204	28 274		28 274		16 979	19 341	19 792
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions											
Taxation		(5 135)	(16 883)	(6 943)	35 776	–	35 776	–	20 736	23 439	24 162
Surplus/(Deficit) after taxation											
Attributable to minorities		(5 135)	(16 883)	(6 943)	35 776	–	35 776	–	20 736	23 439	24 162
Surplus/(Deficit) attributable to municipality											
Share of surplus/ (deficit) of associate	7	(5 135)	(16 883)	(6 943)	35 776	–	35 776	–	20 736	23 439	24 162
Surplus/(Deficit) for the year											
		(5 135)	(16 883)	(6 943)	35 776	–	35 776	–	20 736	23 439	24 162

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NC062 Nama Khoi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	734	6 590	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	13	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1	2 760	4 000	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	3 000	8 200	2 250	-	-	-	3 400	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	-	30 240	12 240	-	-	-	1 000	5 000	5 000
Vote 7 - Infrastructure, Engineering & Technical Services		-	3 460	19 520	17 524	-	-	-	12 579	14 341	14 792
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	7 209	67 310	36 014	-	-	-	16 979	19 341	19 792
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		2 593	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	2 123	-	-	-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	11 150	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure, Engineering & Technical Services		-	2 417	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		2 593	15 690	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		2 593	22 899	67 310	36 014	-	-	-	16 979	19 341	19 792
Capital Expenditure - Standard											
Governance and administration		2 593	749	9 350	4 000	-	-	-	-	-	-
Executive and council		-	734	6 590	-	-	-	-	-	-	-
Budget and treasury office		2 593	13	-	-	-	-	-	-	-	-
Corporate services		-	1	2 760	4 000	-	-	-	-	-	-
Community and public safety		-	5 123	7 200	265	-	-	-	3 400	-	-
Community and social services		-	3 000	1 200	-	-	-	-	-	-	-
Sport and recreation		-	2 123	6 000	265	-	-	-	3 400	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1 080	11 100	16 324	-	-	-	10 579	14 341	14 792
Planning and development		-	-	-	16 324	-	-	-	-	-	-
Road transport		-	1 080	11 100	-	-	-	-	10 579	14 341	14 792
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	15 947	39 660	15 040	-	-	-	3 000	5 000	5 000
Electricity		-	11 150	30 240	12 240	-	-	-	1 000	5 000	5 000
Water		-	119	120	-	-	-	-	-	-	-
Waste water management		-	4 678	8 300	1 200	-	-	-	2 000	-	-
Waste management		-	-	1 000	1 600	-	-	-	-	-	-
Other		-	-	-	385	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	2 593	22 899	67 310	36 014	-	-	-	16 979	19 341	19 792
Funded by:											
National Government		-	22 899	22 758	28 514	-	-	-	16 979	19 341	19 792
Provincial Government		-	-	5 000	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	22 899	27 758	28 514	-	-	-	16 979	19 341	19 792
Public contributions & donations	5	2 533	-	27 000	-	-	-	-	-	-	-
Borrowing	6	60	-	12 552	-	-	-	-	-	-	-
Internally generated funds		-	-	-	7 500	-	-	-	-	-	-
Total Capital Funding	7	2 593	22 899	67 310	36 014	-	-	-	16 979	19 341	19 792

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NC062 Nama Khoi - Table A6 Budgeted Financial Position

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS												
Current assets												
Cash			21 142	17 561	12 091	772		772		10 525	12 917	16 086
Call investment deposits	1		–	–	–	20 000	–	20 000	–	–	–	–
Consumer debtors	1		9 852	4 556	18 085	29 425	–	29 425	–	62 201	65 871	69 494
Other debtors			12 271	5 110	24 666							
Current portion of long-term receivables			27									
Inventory	2		1 730	1 405	1 095					1 095	1 159	1 223
Total current assets			45 021	28 631	55 937	50 197	–	50 197	–	73 821	79 948	86 803
Non current assets												
Long-term receivables			561	359	494							
Investments			163									
Investment property				276	265	299		299				
Investment in Associate				–								
Property, plant and equipment	3		371 168	379 774	385 931	408 475	–	408 475	–	391 351	414 440	437 235
Agricultural												
Biological								13				
Intangible				36	146	13						
Other non-current assets												
Total non current assets			371 892	380 444	386 836	408 787	–	408 787	–	391 351	414 440	437 235
TOTAL ASSETS			416 914	409 076	442 773	458 984	–	458 984	–	465 172	494 388	524 038
LIABILITIES												
Current liabilities												
Bank overdraft	1		5 296									
Borrowing	4		2 919	1 549	2 158	1 820	–	1 820	–	207	72	9
Consumer deposits			1 321	1 383	1 458	1 383		1 383				
Trade and other payables	4		32 382	57 961	98 711	48 191	–	48 191	–	59 846	63 377	66 863
Provisions			3 758	5 486	6 857	5 173		5 173		2 285	2 420	2 553
Total current liabilities			45 677	66 379	109 185	56 568	–	56 568	–	62 338	65 869	69 424
Non current liabilities												
Borrowing			5 168	5 530	3 451	4 991	–	4 991	–	1 525	930	405
Provisions			20 785	28 574	30 185	25 922	–	25 922	–	2 285	2 420	2 553
Total non current liabilities			25 953	34 104	33 636	30 913	–	30 913	–	3 809	3 350	2 957
TOTAL LIABILITIES			71 629	100 483	142 821	87 481	–	87 481	–	66 147	69 219	72 381
NET ASSETS			345 284	308 593	299 952	371 503	–	371 503	–	399 024	425 170	451 657
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			319 929	308 594	299 952	325 236		325 236		310 477	323 394	339 481
Reserves	4		25 355	–	–	–	–	–	–	–	–	–
Minorities' interests												
TOTAL COMMUNITY WEALTH/EQUITY			345 284	308 594	299 952	325 236	–	325 236	–	310 477	323 394	339 481

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NC062 Nama Khoi - Table A7 Budgeted Cash Flows

R0002 Nama R000 - Table A1 Budgeted Cash Flows											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		85 638	103 188	110 833	155 033		155 033	155 033	158 916	168 292	177 548
Government - operating	1	46 158	57 219	59 953	37 350		37 350	37 350	40 346	42 726	45 076
Government - capital	1				28 274		28 274	28 274	16 979	19 341	19 792
Interest		1 726	1 940	2 416	3 243		3 243	3 243	3 795	4 019	4 240
Dividends											
Payments											
Suppliers and employees		(115 368)	(133 403)	(141 370)	(197 669)		(197 669)	(197 669)	(198 326)	(210 028)	(221 579)
Finance charges		(2 462)	(2 610)	(2 704)	(2 044)		(2 044)	(2 044)	(207)	(72)	(9)
Transfers and Grants	1				-						
NET CASH FROM/(USED) OPERATING ACTIVITIES		15 692	26 335	29 128	24 187	-	24 187	24 187	21 503	24 279	25 069
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				200	7 719		7 719	7 719	5 719		
Decrease (Increase) in non-current debtors		10		(8 403)							
Decrease (increase) other non-current receivables		(0)	(222)	(135)							
Decrease (increase) in non-current investments											
Payments											
Capital assets		(2 593)	(22 888)	(21 823)	(35 993)		(35 993)	(35 993)	(16 979)	(19 341)	(19 792)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(2 582)	(23 110)	(30 162)	(28 274)	-	(28 274)	(28 274)	(11 260)	(19 341)	(19 792)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			818	15							
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits				-							
Payments											
Repayment of borrowing		(2 094)	(6 565)	(4 251)	(512)		(512)	(512)	(1 525)	(930)	(405)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 094)	(5 748)	(4 236)	(512)	-	(512)	(512)	(1 525)	(930)	(405)
NET INCREASE/ (DECREASE) IN CASH HELD		11 016	(2 523)	(5 270)	(4 599)	-	(4 599)	(4 599)	8 718	4 007	4 872
Cash/cash equivalents at the year begin:	2	9 068	20 084	17 561	5 371		5 371	-	3 331	12 050	16 057
Cash/cash equivalents at the year end:	2	20 084	17 561	12 291	772	-	772	(4 599)	12 050	16 057	20 929

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NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	20 084	17 561	12 291	772	-	772	(4 599)	12 050	16 057	20 929
Other current investments > 90 days		(4 238)	-	(200)	20 000	-	20 000	4 599	-	-	-
Non current assets - Investments	1	163	-	-	-	-	-	-	-	-	-
Cash and investments available:		16 009	17 561	12 091	20 772	-	20 772	-	12 050	16 057	20 929
Application of cash and investments											
Unspent conditional transfers		20 011	18 430	19 344	10 463	-	10 463	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(11 574)	28 253	40 805	11 544	-	11 544	-	685	723	780
Other provisions									2 285	2 420	2 553
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		8 437	46 683	60 149	22 007	-	22 007	-	2 970	3 143	3 332
Surplus(shortfall)		7 572	(29 122)	(48 059)	(1 236)	-	(1 236)	-	9 080	12 914	17 597

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NC062 Nama Khoi - Table A9 Asset Management

W002 Nama River - Table A5 Asset Management										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	2 593	22 899	67 310	36 014	-	-	16 979	19 341	19 792
Infrastructure - Road transport		-	1 080	8 300	16 324	-	-	10 579	14 341	14 792
Infrastructure - Electricity		-	11 150	29 190	12 240	-	-	1 000	5 000	5 000
Infrastructure - Water		-	119	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	4 678	6 300	-	-	-	2 000	-	-
Infrastructure - Other		-	-	2 300	1 985	-	-	-	-	-
Infrastructure		-	17 027	46 090	30 549	-	-	13 579	19 341	19 792
Community		-	5 123	7 200	265	-	-	3 400	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	5 670	-	-	-	-	-	-
Other assets	6	2 593	749	7 930	5 200	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	420	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	1 080	8 300	16 324	-	-	10 579	14 341	14 792
Infrastructure - Electricity		-	11 150	29 190	12 240	-	-	1 000	5 000	5 000
Infrastructure - Water		-	119	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	4 678	6 300	-	-	-	2 000	-	-
Infrastructure - Other		-	-	2 300	1 985	-	-	-	-	-
Infrastructure		-	17 027	46 090	30 549	-	-	13 579	19 341	19 792
Community		-	5 123	7 200	265	-	-	3 400	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	5 670	-	-	-	-	-	-
Other assets		2 593	749	7 930	5 200	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	420	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	2 593	22 899	67 310	36 014	-	-	16 979	19 341	19 792
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	105 976	98 110	109 989	126 313		126 313			
Infrastructure - Electricity		58 283	71 068	66 325	78 565		78 565			
Infrastructure - Water		80 230	90 675	87 212	87 212		87 212			
Infrastructure - Sanitation		65 654	60 654	73 665	73 665		73 665			
Infrastructure - Other		2 748	943	945	945		945			
Infrastructure		312 890	321 449	338 136	366 700	-	366 700	-	-	-
Community		31 459	61 540	61 579	61 579		61 579			
Heritage assets		-	-	-	-		-	-	-	-
Investment properties		-	276	265	299	-	299	-	-	-
Other assets		-	-	50 668	50 668		50 668			
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	13	-	-	-
Intangibles		-	36	146	13	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	344 349	383 302	450 794	479 259	-	479 259	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		630	13 463	15 625	5 103	-	5 103	5 420	5 739	6 055
Repairs and Maintenance by Asset Class	3	-	9 048	11 280	6 253	-	6 253	8 938	9 466	9 992
Infrastructure - Road transport		-	500	2 000	700	-	700	1 680	1 779	1 877
Infrastructure - Electricity		-	803	-	800	-	800	1 300	1 377	1 458
Infrastructure - Water		-	1 408	2 850	1 100	-	1 100	757	801	846
Infrastructure - Sanitation		-	739	2 000	1 027	-	1 027	664	703	742
Infrastructure - Other		-	-	4 430	1 900	-	1 900	2 296	2 431	2 565
Infrastructure		-	3 450	11 280	5 527	-	5 527	6 697	7 092	7 487
Community		-	-	-	-	-	-	1 991	2 109	2 225
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	5 598	-	726	-	726	250	265	279
TOTAL EXPENDITURE OTHER ITEMS		630	22 511	26 905	11 356	-	11 356	14 358	15 205	16 047

EXPLANATORY NOTES TO TABLES A2 TO A9

1. Table A2-Budgeted Financial Performance (revenue and expenditure by standard classification)

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

2. Table A3- Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

3. Table A4- Budgeted Financial Performance (revenue and expenditure)

Table A4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities are the scarce resources are to be spend on.

4. Table A5- Budgeted Capital Expenditure by vote, standard classification and funding source

Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations) capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

5. Table A6- Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice and improves understanding of the councilors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP 1 which is generally aligned to the international version which presents Assets less Liabilities as 'accounting' Community Wealth. The order of items which each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

6. Table A7 -Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

7. Table A8-Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42-Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by the firstly forecasting the cash and investments at the year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the

applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be 'funded'.

8. Tables A9-Asset Management

Table A9 provides an overview of municipal allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

PART 2 – SUPPORTING DOCUMENTATION

2.1. OVERVIEW OF ANNUAL BUDGET PROCESS

The MFMA requires the mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of a budget. The new National Treasury Budget Regulations gives further effect to this by prescribing that the mayor of a municipality must establish a Budget Steering Committee to assist in discharging the mayor's responsibility set out in section 53 of the Municipal Financial Management Act. Compilation of the Municipality's annual budget commenced with the presentation of the budget parameters to the Budget Committee composed of executive political representatives. The Committee's terms of reference include the following:

- To provide guidance on budget principals;
- To consider final budget operational and capital parameters;
- To review directorates' budget inputs via budget hearings after tabling of the final budget; and
- To review and advice on the outcome of MTREF

PUBLIC PARTICIPATION

The municipality had the schedule below for the public participation process

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Nama Khoi Local Municipality

2014/15IDP &Annual Budget consultation process

DATUM	DORP	TYD	SAAL	RAADSLEDE	Groep	Admin Beampte
Maandag 19 Mei 2014	Bergsig / Vaalwater	18:00	Libra Saal	Mnr L Faber Mnr S Kleinbooi Me D Hoskin MnrAppolis Mnr S Lubbe MnrGoedeman Mnr F van Wyk Mnr E Maritz Me K Ventura	Groep 1	Mnr R Hartley Mnr W Bowers Mnr J Cloete Me B Williams Me MichelleMagerman
Maandag 19 Mei 2014	Nababeep	18:00	Junior Klubsaal	Mnr J F Van Wyk Me G Pieters Me V van Dyk Mnr F Cupido MnrG J Coetzee	Groep 2	Mnr B Lenkoe MnrJ Mapanka Me A M Beukes Mnr C Bonn Mnr M Arendse

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				Mnr W Jordaan Mnr J Losper Mnr G Cloete		Ms Maxie Magerman
Dinsdag 20 Mei 2014	Steinkopf/Vioolsd rift,Rooiwal&Bulle trap	18:00	Steinkopfgemeenskap saal	Mnr L Faber Mnr F Cupido Mnr E Maritz Mnr S Kleinbooi Mnr Appolis Mnr S Lubbe Mnr Goedeman Me D Hoskin Me K Ventura	Groep 1	Mnr R Hartley Mnr W Bowers Mnr J Cloete Me B Williams Me Michelle Magerman
	Concordia / Goodhouse	18:00	GemeenskapSaal	Mnr J F Van Wyk Mnr S Appolis Me V van Dyk Mnr J C Losper Mnr G J Coetzee Mnr W Jordaan	Groep 2	Mnr B Lenkoe Mnr J Mapanka Me A M Beukes Mnr C Bonn Mnr M Arendse Ms Maxie Magerman

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				Mnr F Van Wyk Mnr G CLoete		
Woensdag 21 Mei 2014	Matjieskloof	18:00	Parogiesaal	Mnr L Faber Me D Hoskin Mnr S Kleinbooi MnrAppolis Mnr S Lubbe MnrGoedeman Mnr F Cupido Mnr E Maritz Me K Ventura	Groep 1	Mnr R Hartley Mnr W Bowers Mnr J Cloete Me B Williams Me Michelle Magerman
	Springbok, Fontejntjie& Carolusberg 26 Mei 2014	18:00	Skousaal	Mnr J F Van Wyk Me V van Dyk Mnr W Jordaan	Groep 2	Mnr B Lenkoe Mnr J Mapanka Me A M Beukes Mnr C Bonn Mnr M Arendse Mnr Heinri Cloete

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Donderdag 22 Mei 2014	Buffelsrivier	14:00	Gemeenskapsaal	Mnr L Faber Mnr Goedeman	Groep 1	Mnr R Hartley
	Komaggas	18:00	Raadsaal	Mnr S Kleinbooie Mnr Appolis Mnr S Lubbe Mnr F Cupido Mnr E Maritz Me D Hoskin Me K Ventura		Mnr W Bowers Mnr J Cloete Me B Williams Me Michelle Magerman
	Okiep, Rooiwinkel & Skietbank	18:00	Rec club	Mnr J F Van Wyk Mnr G Cloete Me G Pieters Me V van Dyk Mnr J C Losper Mnr G J Coetzee Mnr W Jordaan Mnr F Van Wyk	Groep 2	Mnr B Lenkoe Mnr J Mapanka Me A M Beukes Mnr C Bonn Mnr M Arendse Ms Maxie Magerman

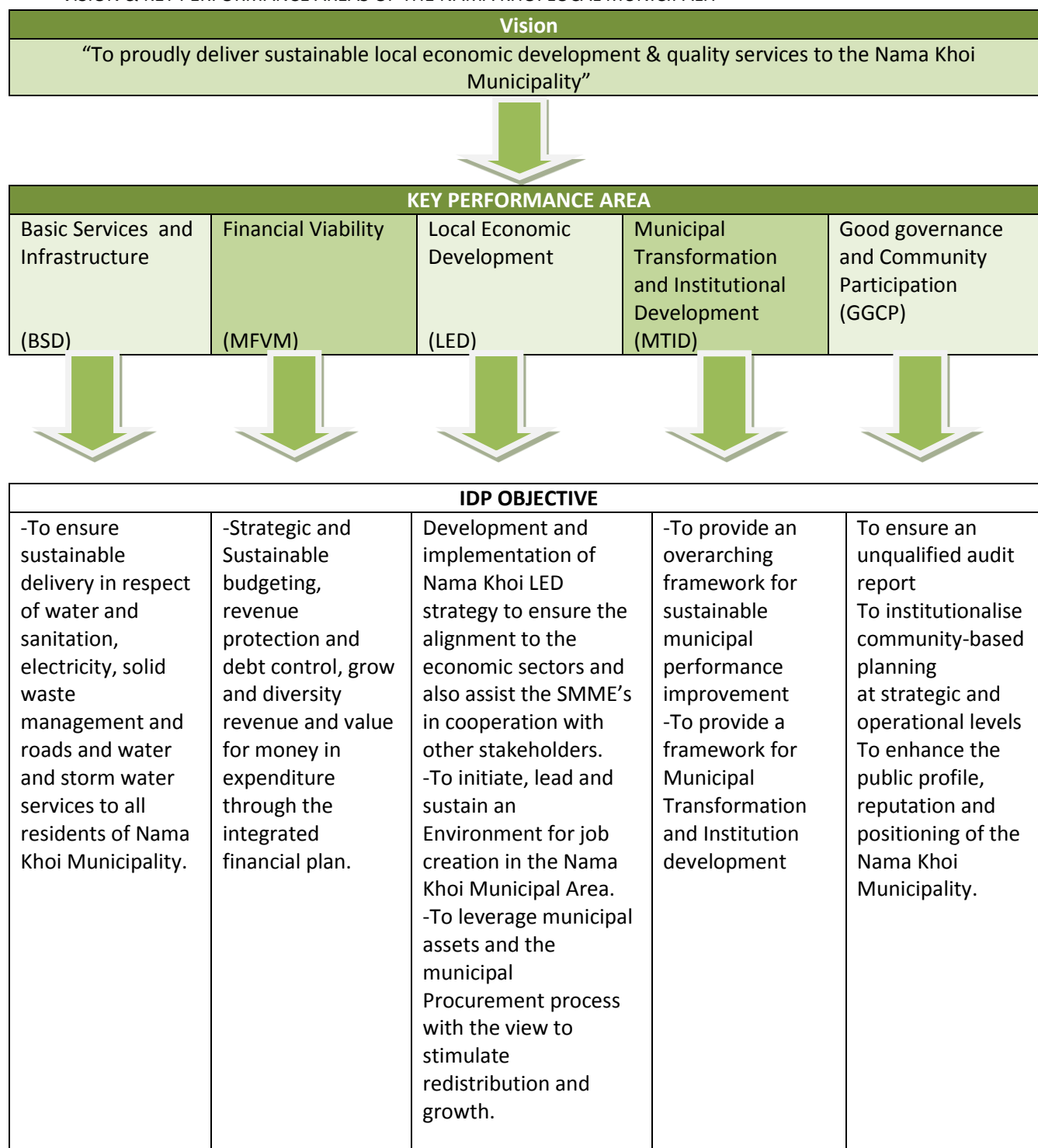
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Steinkopf 26 Mei 2014	Steinkopf/Vioolsd rift,Rooiwal&Bulle trap	18:00	Steinkopf gemeenskapsaal	Mnr H Appolis Mnr F Cupido Mnr L Faber Mnr E Maritz Mnr S Kleinbooi		Mnr J Cloete Ms B Williams Mnr W Bowers
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2.2 Overview of alignment of annual budget with IDP

VISION, MISSION AND KEY PERFORMANCE AREAS

VISION & KEY PERFORMANCE AREAS OF THE NAMA KHOI LOCAL MUNICIPALITY



Nama Khoi Final Budget 2014-15/2016-17

NC062 Nama Khoi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
Local economic development	Development and implementation of Nama Khoi LED strategy to ensure the alignment to the economic sectors and also assist the SMME's in cooperation with other stakeholders.					-				-			
						-				-			
						-				-			
Basic Services and Infrastructure	To ensure sustainable delivery in respect of water and sanitation, electricity, waste management, roads and storm water services to all residents of Nama Khoi Municipality			99 968	105 112	100 847	150 488		150 488	138 779	146 967	155 051	
Safe, Healthy and Secure Environment	Promoting the safety of citizens			2 130	2 168	2 604	2 566		2 566	2 712	2 872	3 029	
				5	9	-							
Municipal Transformation and institutional development	To provide an overarching framework for sustainable municipal performance improvement			-	-	-							
Embracing our Cultural Diversity	Promote sport and recreation within the town			133	1 951	203	7 769		7 769				
Good Governance	Ensure accessibility and promote governance.			432	1 408	217	534		534	12 046	12 757	13 458	
	Create an efficient, effective and accountable administration			194	1 180	1 390	7 972		7 972				
Financial Viability and Sustainability	Strategic and Sustainable budgeting, revenue protection and debt control, grow and diversity revenue and value for money in expenditure through the integrated financial plan			52 348	50 320	92 924	71 759		71 759	60 015	63 463	66 954	
Allocations to other priorities				2	-	-	-			-	-		
Total Revenue (excluding capital transfers and contributions)				1	155 210	162 147	198 184	241 089	-	241 089	213 552	226 059	238 492

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NC062 Nama Khoi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
Local economic development	Development and implementation of Nama Khoi LED strategy to ensure the									-			
										-			
Basic Services and Infrastructure	To ensure sustainable delivery in respect of water and sanitation,electricity ,			90 343	100 979	117 253	122 957		122 957	131 556	139 318	147 231	
Safe, Healthy and Secure Environment	Promoting the safety of citizens			3 575	4 606	5 330	6 648		6 648	6 492	6 875	7 253	
Municipal Transformation and institutional development	To provide an overarching framew ork for sustainable municipal performance												
	Promoting the health of citizens			182	132	-	10 219		10 219				
Embracing our Cultural Diversity	Promote sport and recreation within the town			486	1 873	1 178				7 450	7 889	8 323	
Good Governance	To enhance the public profile, reputation and positioning of the Nama Khoi Municipality			11 807	29 929	15 504	18 315		18 315	21 846	23 135	24 407	
	Create an efficient, effective and accountable administration			9 958	11 083	10 338	19 059		19 059	13 154	13 930	14 696	
Financial Viability and Sustainability	Strategic and Sustainable budgeting, revenue protection and debt control, grow and Create an efficient, effective and accountable administration			43 995	12 782	29 746	28 115		28 115	29 298	31 026	32 733	
Allocations to other priorities													
Total Expenditure				1	160 346	161 384	179 348	205 313	-	205 313	209 795	222 173	234 643

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NC062 Nama Khoi - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand												
Local economic development	Development and implementation of Nama Khoi LED strategy to ensure the	A		-	-	-						
		B		-	-	-						
		C		-	-	-						
Basic Services and Infrastructure	To ensure sustainable delivery in respect of water and sanitation,electricity ,	D		-	20 027	51 960	31 314		31 314	13 579	19 341	19 792
Safe, Healthy and Secure Environment	Promoting the safety of citizens	E		-	-	-						
Municipal Transformation and institutional development	To provide an overarching framew ork for sustainable municipal performance	F		-	-	-						
	Promoting the health of citizens	G		-	-	-						
Embracing our Cultural Diversity	Promote sport and recreation within the town	H		-	2 123	6 000				3 400		
		I		-	-	-						
Good Governance	To enhance the public profile, reputation and positioning of the Nama Khoi Municipality	J		-	734	6 590	300		300			
		K		-	-	-						
	Create an efficient, effective and accountable administration	L		-	1	2 760	4 050		4 050			
		M		-	-	-						
Financial Viability and Sustainability	Strategic and Sustainable budgeting, revenue protection and debt control, grow and	N		2 593	13	-						
	Create an efficient, effective and accountable administration	O		-	-	-						
		P		-	-	-						
Allocations to other priorities			3									
Total Capital Expenditure			1	2 593	22 899	67 310	35 664	-	35 664	16 979	19 341	19 792

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, Nama Khoi municipality did not have a performance management system, however the municipality has developed and will implement a performance management system in the current financial year,

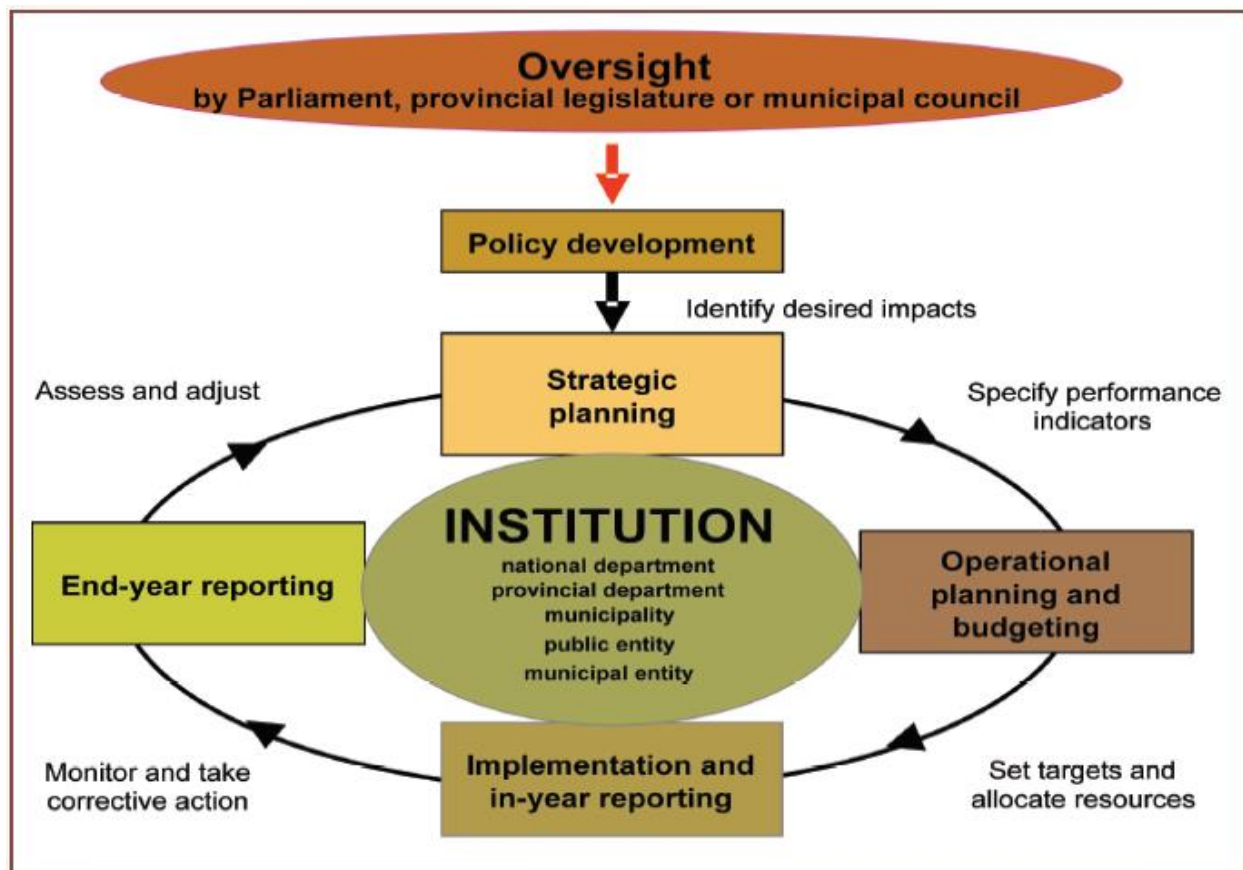


Figure 2 Planning, budgeting and reporting cycle

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NC062 Nama Khoi - Supporting Table SA8 Performance indicators and benchmarks

Ncvo2 Nama Kholi - Supporting Table SAo Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.4%	5.3%	3.6%	1.2%	0.0%	1.2%	1.5%	1.6%	1.2%	1.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.0%	9.2%	5.4%	1.5%	0.0%	1.5%	1.5%	1.9%	1.5%	1.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	58.3%	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	20.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.0	0.4	0.5	0.9	–	0.9	–	1.2	1.2	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	0.4	0.5	0.9	–	0.9	–	1.2	1.2	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.3	0.1	0.4	–	0.4	–	0.2	0.2	0.2
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		94.0%	104.5%	82.3%	89.0%	0.0%	89.0%	91.4%	94.2%	94.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		94.0%	104.7%	89.2%	89.0%	0.0%	89.0%	91.4%	94.2%	94.2%	94.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.0%	6.9%	25.9%	13.8%	0.0%	13.8%	0.0%	29.1%	29.1%	29.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%								
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	0.0%	0.0%								
Creditors to Cash and Investments		48.6%	220.7%	645.8%	4889.8%	0.0%	4889.8%	0.0%	568.6%	490.6%	415.6%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	0	0								
	Total Cost of Losses (Rand '000)	–	–								
	% Volume (units purchased and generated less units sold)/units purchased and generated	–	–								
Water Distribution Losses (2)	Total Volume Losses (kℓ)	–	–								
	Total Cost of Losses (Rand '000)	0.345254322	0.379338999								
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	–								
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.5%	37.9%	38.0%	32.3%	0.0%	32.3%	40.6%	30.7%	30.7%	30.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	37.7%	0.0%	36.2%	34.5%	0.0%	34.5%		34.4%	34.5%	34.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	6.3%	6.8%	2.9%	0.0%	2.9%		4.2%	4.2%	4.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.4%	11.1%	11.0%	3.4%	0.0%	3.4%	4.2%	3.3%	3.3%	3.3%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	10.8	15.0	34.2	–	–	–	31.9	35.0	39.5	41.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	26.1%	10.4%	36.3%	18.6%	0.0%	18.6%	0.0%	40.3%	40.3%	40.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.7	1.5	0.9	0.1	–	0.1	(0.4)	0.7	0.8	1.0

The Blue Drop status 2012/13:

New Status was to be announced during the first week round about the 8th July 2013 at the Conference, but did not realize.

The Blue Drop status 2013/14:

The status was not announced as was mentioned. The Department of Water Affairs assisted the Nama Khoi Municipality to improve the Blue Drop scores. Royal Haskoning DHV, Engineering Consultants, were appointed. Operation and Maintenance Manuals and Water Safety Plans were compiled and uploaded onto the Blue Drop System. Recommendations regarding improvement have been implemented as indicated by the process audits conducted.

Attached please find the Blue Drop status as at the end of October 2013. The Blue Drop Water Services Audits were conducted on 24 and 25 March 2014. The confirmation sessions will be held in June 2014. Results will be announced afterwards.

The Green Drop status 2012/13:

New Status was to be announced during the first week round about the 8th July 2013 at the Conference, but did not realize.

The Green Drop status 2013/14:

We received the information pack for the GD PAT. We are now required to complete the pre-populated progress assessment tool (PAT) and submit it to the Department of Water Affairs. We will be required to attend the confirmation sessions whose dates will be announced to verify the information provided. The Green Drop Assessment will take place during the period September – December 2014.

2.4 OVERVIEW OF BUDGET-RELATED POLICIES

Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

Budget Policies

The following are policies that govern the municipality's budget, compilation and/or implementation thereof:

- Cash Management and Investment Policy
- Indigent Policy
- Tariff Policy
- Credit and Debt Collection Policy
- Supply Chain Management Policy
- Property Rates Policy
- Fraud Prevention Plan
- Risk Management Plan
- Municipal Public Account Committee Policy
- Performance Management Policy
- Asset Management Policy
- Bystand Beleid
- Oortyd Beleid
- Reis en Verblyf Beleid
- Telefoon, Selfoon, 3G Data Kaarte en Faksmasjien Beleid
- Electronic Information Policy
- ICT Change Control Policy
- ICT Steering Committee Policy
- Begrafpase Beleid
- Gemeenskapsale Beleid
- Tydelike Tentkerk Staanplek Beleid
- Daarstel van tweede wooneenhede, gaste huise en besighede van uit woonhuise beleid
- Elektriese Diente Beleid

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Other Policies

Nama Khoi Municipality

Revenue

Policy	Existing	Amended	New	Summary
1.Credit Control and Debt Collection	Y	Y		
2. Indigent	Y	Y		
3. Principles and Policy on Tariffs and Free Basic Services	Y			
4. Property Rates	Y	Y		
5. Cash Management	Y			NOT AMENDED
6. Write Off Policy	Y			NOT AMENDED

Supply Chain Management

Policy	Existing	Amended	New	Summary
1.SCM	Y	Y		
2. Blacklisting			Y	
3. Petty Cash			Y	
4. Rewards, Gifts and Favours Policy			Y	
5. Voorkeurverkrygingsbeleid	Y			MUST BE REPEALED AS A WHOLE

Financial Service

Policy	Existing	Amended	New	Summary
1. Budget Policy			Y	
2. Virement Policy	Y			NOT AMENDED
3. Unauthorised, Fruitless and Wasteful Exp policy			Y	
Funding, Borrowing and Reserves			Y	
5. Long term financial planning			Y	
7. Unforeseen and unavoidable expenditure			Y	

2.5. Overview of budget assumptions

2.5.1. General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2014/15 MTREF:

- National Government macro economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 31 per cent of total operating expenditure in the 2014/15 MTREF and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget.

Headlines mentioned by National Treasury in circular 72 were taken into consideration when compiling 2014/15 MTREF

HEADLINES INFLATION FORECASTS AS PER NATIONAL TREASURY GUIDELINES CIRCULAR 72		
2014/15	2015/16	2016/17
6.2%	5.9%	5.5%

A provision for 6.79 per cent increase in salaries has been made

2.5.2. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality engages in a number of financing arrangements to minimise its interest rate costs and risk. However, for simplicity the 2014/15 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates for amortisation-style loans requiring both regular and bi-yearly principal and interest payments.

2.5.3. Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (88 per cent) excluding historical debt which is 20%. Cash flow is assumed to be 95 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.5.4. Growth or decline in tax base of the municipality

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

2.5.5. Salary increases

Nama Khoi municipality has made provision for a 6.79% salary increase for 2014/15 as per MFMA Circular 72.

2.5.6. Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.7. Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 90 per cent is achieved on operating expenditure and 95 per cent on the capital programme for the 2014/15 MTREF of which performance has been factored into the cash flow budget.

In order to be able to implement all projects in the budget the municipality will need to strictly implement its credit control policy. The municipality is in negotiation with funders for the feasibility study on Non-Revenue Water. The municipality will also embark on the project where they will do a door to door for the collection of data and to update its indigent register.

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2.6. Overview of budget funding

NC062 Nama Khoi Supporting Table SA10 Funding measurement

R002 Nama-Rooi Supporting Table C001 Funding measurement												
Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
			Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2014/15	+1 2015/16	+2 2016/17
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	20 084	17 561	12 291	772	–	772	(4 599)	12 050	16 057	20 929
Cash + investments at the yr end less applications - R'000	18(1)b	2	7 572	(29 122)	(48 059)	(1 236)	–	(1 236)	–	9 080	12 914	17 597
Cash year end/monthly employee/supplier payments	18(1)b	3	1.7	1.5	0.9	0.1	–	0.1	(0.4)	0.8	1.0	1.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(5 135)	(16 883)	(6 943)	35 776	–	35 776	31 263	20 736	23 111	23 188
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	3.2%	19.8%	29.2%	(106.0%)	(6.0%)	(6.0%)	(6.0%)	(0.1%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	94.0%	104.7%	89.2%	89.0%	0.0%	89.0%	91.4%	95.1%	95.1%	95.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	7.2%	9.4%	1.2%	1.9%	0.0%	1.9%	1.9%	2.4%	2.4%	2.4%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.1%	100.6%	99.9%	0.0%	99.9%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(56.4%)	342.3%	(31.2%)	(100.0%)	0.0%	(100.0%)	0.0%	5.9%	5.5%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(36.1%)	37.7%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	2.4%	2.9%	1.5%	0.0%	1.5%	0.0%	2.3%	2.3%	2.3%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			9.2%	25.8%	35.2%	(100.0%)	0.0%	(0.0%)	0.0%	5.9%	5.5%
% incr Property Tax	18(1)a			(1.4%)	(4.7%)	61.1%	(100.0%)	0.0%	0.0%	0.0%	5.9%	5.5%
% incr Service charges - electricity revenue	18(1)a			21.8%	48.6%	26.7%	(100.0%)	0.0%	0.0%	0.0%	5.9%	5.5%
% incr Service charges - water revenue	18(1)a			6.2%	17.8%	40.6%	(100.0%)	0.0%	0.0%	0.0%	5.9%	5.5%
% incr Service charges - sanitation revenue	18(1)a			7.7%	11.4%	21.6%	(100.0%)	0.0%	0.0%	0.0%	5.9%	5.5%
% incr Service charges - refuse revenue	18(1)a			8.4%	23.8%	26.2%	(100.0%)	0.0%	0.0%	0.0%	5.9%	5.9%
% incr in Service charges - other	18(1)a			(100.0%)	0.0%	0.0%	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		84 852	92 742	117 618	158 298	–	158 298	156 266	154 352	163 459	172 496
Service charges			84 135	91 852	115 577	156 299	–	156 299	156 266	152 350	161 339	170 259
Property rates			22 516	22 195	21 143	34 052	–	34 052	34 052	32 343	34 251	36 135
Service charges - electricity revenue			32 885	40 056	59 525	75 393	–	75 393	75 393	67 378	71 353	75 278
Service charges - water revenue			16 794	17 837	21 008	29 546	–	29 546	29 546	32 502	34 420	36 313
Service charges - sanitation revenue			4 939	5 322	5 927	7 209	–	7 209	7 209	9 170	9 711	10 245
Service charges - refuse removal			5 945	6 442	7 974	10 066	–	10 066	10 066	10 957	11 604	12 288
Service charges - other			1 056	–	–	33	–	33	–	–	–	–
Rental of facilities and equipment			716	890	2 041	1 999	–	1 999	–	2 002	2 120	2 237
Capital expenditure excluding capital grant funding			2 593	1 402	575	7 500	–	36 014	–	–	–	–
Cash receipts from ratepayers	18(1)a		85 638	103 188	110 833	155 033	–	155 033	155 033	158 916	168 292	177 548
Ratepayer & Other revenue	18(1)a		91 077	98 549	124 293	174 221	–	174 221	169 628	167 082	176 935	186 712
Change in consumer debtors (current and non-current)			7 709	(12 687)	33 221	(13 820)	(43 245)	(13 820)	(43 245)	32 776	3 670	3 623
Operating and Capital Grant Revenue	18(1)a		63 131	57 219	59 953	65 624	–	65 624	28 274	57 325	62 067	64 868
Capital expenditure - total	20(1)(vi)		2 593	22 862	21 687	36 014	–	36 014	–	16 979	19 341	19 792
Capital expenditure - renewal	20(1)(vi)		–	–	–	–	–	–	–	–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												

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Total Operating Revenue			119 371	144 445	167 028	212 815	–	212 815	169 628	213 552	226 147	238 631
Total Operating Expenditure			160 346	174 208	195 174	205 313	–	205 313	166 638	209 795	222 377	235 235
Operating Performance Surplus/(Deficit)			(40 975)	(29 763)	(28 147)	7 502	–	7 502	2 989	3 757	3 770	3 396
Cash and Cash Equivalents (30 June 2012)										12 050		
Revenue												
% Increase in Total Operating Revenue				21.0%	15.6%	27.4%	(100.0%)	0.0%	(20.3%)	0.0%	5.9%	5.5%
% Increase in Property Rates Revenue				0.6%	(4.7%)	61.1%	(100.0%)	0.0%	0.0%	0.0%	5.9%	5.5%
% Increase in Electricity Revenue				21.8%	48.6%	26.7%	(100.0%)	0.0%	0.0%	0.0%	5.9%	5.5%
% Increase in Property Rates & Services Charges				9.2%	25.8%	35.2%	(100.0%)	0.0%	(0.0%)	0.0%	5.9%	5.5%
Expenditure												
% Increase in Total Operating Expenditure				8.6%	12.0%	5.2%	(100.0%)	0.0%	(18.8%)	0.0%	6.0%	5.8%
% Increase in Employee Costs				32.7%	16.1%	8.3%	(100.0%)	0.0%	0.0%	0.0%	6.4%	6.4%
% Increase in Electricity Bulk Purchases				18.1%	22.0%	0.4%	(100.0%)	0.0%	0.0%	0.0%	5.9%	5.5%
Average Cost Per Budgeted Employee Position (Remuneration)					237893.191	159232.3432				151766.7938		
Average Cost Per Councillor (Remuneration)					275581.0588	261404.9688				289799.2347		
R&M % of PPE		0.0%	2.4%	2.9%	1.5%	0.0%	1.5%			2.3%	2.3%	2.3%
Asset Renewal and R&M as a % of PPE		0.0%	0.0%	3.0%	1.0%	0.0%	1.0%			0.0%	0.0%	0.0%
Debt Impairment % of Total Billable Revenue		7.2%	9.4%	1.2%	1.9%	0.0%	1.9%	1.9%		2.4%	2.4%	2.4%
Capital Revenue												
Internally Funded & Other (R'000)		2 533	1 385	575	7 500	–	–	–	–	–	–	–
Borrowing (R'000)		60	–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)		–	21 459	21 112	28 514	–	–	–	–	16 979	19 341	19 792
Internally Generated funds % of Non Grant Funding		97.7%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding		2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		0.0%	93.9%	97.3%	79.2%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)		2 593	22 845	21 687	36 014	–	36 014	–	–	16 979	19 341	19 792
Asset Renewal		–	–	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other		94.0%	104.7%	89.2%	89.0%	0.0%	89.0%	91.4%	95.1%	95.1%	95.1%	95.1%
Cash Coverage Ratio		0	0	0	0	–	0	(0)	0	0	0	0
Borrowing												
Credit Rating (2009/10)									0			
Capital Charges to Operating		3.4%	5.3%	3.6%	1.2%	0.0%	1.2%	1.5%	1.6%	1.2%	1.0%	1.0%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)		7 572	(29 122)	(48 059)	(1 236)	–	(1 236)	–	9 080	12 914	17 597	17 597
Free Services												
Free Basic Services as a % of Equitable Share		1.4%	2.7%	24.4%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		1.5%	0.8%	7.8%	0.0%	0.0%	0.0%		5.1%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue		119 371	144 445	167 028	212 815	–	212 815	169 628	213 552	226 147	238 631	238 631
Total Operating Expenditure		160 346	174 208	195 174	205 313	–	205 313	166 638	209 795	222 377	235 235	235 235
Surplus/(Deficit) Budgeted Operating Statement		(40 975)	(29 763)	(28 147)	7 502	–	7 502	2 989	3 757	3 770	3 396	3 396
Surplus/(Deficit) Considering Reserves and Cash Backing		(33 403)	(58 885)	(76 205)	6 266	–	6 266	2 989	12 836	16 684	20 993	20 993
MTREF Funded (1) / Unfunded (0)	15	0	0	0	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓	✓

2.6.1.1. Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2014/15 MTREF shows R4 397 million, R4 557 million and R4 135 million for each respective financial year.

2.6.1.2. Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

2.6.1.3. Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts..

2.6.1.4. Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

2.6.1.5. Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

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2.6.1.6. Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget.

2.6.1.7. Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues.

2.6.1.8. Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position.

2.6.1.9. Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance.

2.6.1.10. Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers.

2.6.1.11. Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

2.6.1.12. Repairs and maintenance expenditure level table 34c

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

2.6.1.13. Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarize and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

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MBRR SA15 – Detail Investment Information

NC062 Nama Khoi - Supporting Table SA15 Investment particulars by type

NC0002 Nama Kribi - Supporting Table GATs Investment particulars by type

Investment type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

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MBRR SA16 – Investment particulars by maturity

NC062 Nama Khoi - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

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Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2013/14 medium-term capital program: Sources of capital revenue over the MTREF

NC062 Nama Khoi - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - Municipal Manager		-	734	6 590	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	13	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1	2 760	4 000	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	3 000	8 200	2 250	-	-	-	3 400	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	-	30 240	12 240	-	-	-	1 000	5 000	5 000
Vote 7 - Infrastructure, Engineering & Technical Services		-	3 460	19 520	17 524	-	-	-	12 579	14 341	14 792
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	7 209	67 310	36 014	-	-	-	16 979	19 341	19 792
Single-year expenditure - to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		2 593	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	2 123	-	-	-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Engineering Services		-	11 150	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure, Engineering & Technical Services		-	2 417	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		2 593	15 690	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		2 593	22 899	67 310	36 014	-	-	-	16 979	19 341	19 792

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Capital Expenditure - Standard										
Governance and administration		2 593	749	9 350	4 000	-	-	-	-	-
Executive and council		-	734	6 590						
Budget and treasury office		2 593	13							
Corporate services		-	1	2 760	4 000					
Community and public safety		-	5 123	7 200	265	-	-	-	3 400	-
Community and social services		-	3 000	1 200						
Sport and recreation		-	2 123	6 000	265				3 400	
Public safety		-	-							
Housing		-	-							
Health		-	-	-						
Economic and environmental services		-	1 080	11 100	16 324	-	-	-	10 579	14 341
Planning and development		-	-		16 324					
Road transport		-	1 080	11 100					10 579	14 341
Environmental protection		-	-							
Trading services		-	15 947	39 660	15 040	-	-	-	3 000	5 000
Electricity		-	11 150	30 240	12 240				1 000	5 000
Water		-	119	120						
Waste water management		-	4 678	8 300	1 200				2 000	
Waste management		-	-	1 000	1 600					
Other		-	-	-	385					
Total Capital Expenditure - Standard	3	2 593	22 899	67 310	36 014	-	-	-	16 979	19 341
Funded by:										
National Government		-	22 899	22 758	28 514				16 979	19 341
Provincial Government		-	-	5 000					-	-
District Municipality		-	-	-					-	-
Other transfers and grants		-	-	-					-	-
Transfers recognised - capital	4	-	22 899	27 758	28 514	-	-	-	16 979	19 341
Public contributions & donations	5	2 533	-	27 000					-	-
Borrowing	6	60	-	12 552					-	-
Internally generated funds		-	-		7 500					
Total Capital Funding	7	2 593	22 899	67 310	36 014	-	-	-	16 979	19 341

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MBRR Table SA 17 - Detail of borrowings

NC062 Nama Khoi - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)					29 056			1 525	930	405
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	29 056	-	-	1 525	930	405
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	29 056	-	-	1 525	930	405

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MBRR Table SA 18 - Capital transfers and grant receipts

NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		29 172	31 586	34 768	36 261	–	36 261	38 829	39 344	40 050
Local Government Equitable Share		27 222	28 625	32 468	33 821		33 821	35 295	36 727	37 332
Finance Management		1 200	1 450	1 500	1 550		1 550	1 600	1 650	1 700
Municipal Systems Improvement		750	790	800	890		890	934	967	1 018
EPWP		–	–	–				1 000		
		–	721	–						
		–	–	–						
Other transfers/grants [insert description]		–	–	–						
Provincial Government:		–	772	6 846	1 106	–	–	1 067	1 130	1 192
		–	772	1 176	1 106					
		–	–	–						
		–	–	–						
Sport and Recreation		–	–	5 670						
Library		–	–	–				1 067	1 130	1 192
District Municipality:		–	–	–	–	–	–	450	–	–
Namakwa District		–	–	–				450	–	–
		–	–	–				–	–	–
Other grant providers:		–	–	4 000	–	–	–	–	–	–
[insert description]		–	–	–				–	–	–
		–	–	4 000				–	–	–
Total Operating Transfers and Grants	5	29 172	32 358	45 614	37 367	–	36 261	40 346	40 474	41 242
Capital Transfers and Grants										
National Government:		17 979	22 698	22 088	28 274	–	34 500	16 979	19 341	19 792
Municipal Infrastructure Grant (MIG)		9 979	9 435	1 000	12 000		12 000	13 979	14 341	14 792
INEP		8 000	13 263	16 088	15 274		21 500	1 000	5 000	5 000
		–	–	–						
		–	–	1 000	1 000		1 000			
ACIP		–	–	4 000				2 000		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]		–	–	–				–	–	–
District Municipality:		4 850	–	–	–	–	–	–	–	–
Namakwa District		4 850	–	–				–	–	–
		–	–	–				–	–	–
Other grant providers:		800	–	27 000	–	–	–	–	–	–
[insert description]		–	–	–				–	–	–
		800	–	27 000				–	–	–
Total Capital Transfers and Grants	5	23 629	22 698	49 088	28 274	–	34 500	16 979	19 341	19 792
TOTAL RECEIPTS OF TRANSFERS & GRANTS		52 801	55 056	94 702	65 641	–	70 761	57 325	59 815	61 034

Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue, and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

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MBRR Table A7 - Budget cash flow statement

NC062 Nama Khoi - Table A7 Budgeted Cash Flows

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other			85 638	103 188	110 833	155 033		155 033	155 033	158 916	168 292	177 548
Government - operating		1	46 158	57 219	59 953	37 350		37 350	37 350	40 346	42 726	45 076
Government - capital		1				28 274		28 274	28 274	16 979	19 341	19 792
Interest			1 726	1 940	2 416	3 243		3 243	3 243	3 795	4 019	4 240
Dividends												
Payments												
Suppliers and employees			(115 368)	(133 403)	(141 370)	(197 669)		(197 669)	(197 669)	(198 326)	(210 028)	(221 579)
Finance charges			(2 462)	(2 610)	(2 704)	(2 044)		(2 044)	(2 044)	(207)	(72)	(9)
Transfers and Grants		1				–						
NET CASH FROM/(USED) OPERATING ACTIVITIES			15 692	26 335	29 128	24 187	–	24 187	24 187	21 503	24 279	25 069
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE					200	7 719		7 719	7 719	5 719		
Decrease (Increase) in non-current debtors			10		(8 403)							
Decrease (increase) other non-current receivables			(0)	(222)	(135)							
Decrease (increase) in non-current investments												
Payments												
Capital assets			(2 593)	(22 888)	(21 823)	(35 993)		(35 993)	(35 993)	(16 979)	(19 341)	(19 792)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(2 582)	(23 110)	(30 162)	(28 274)	–	(28 274)	(28 274)	(11 260)	(19 341)	(19 792)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans				818	15							
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits					–							
Payments												
Repayment of borrowing			(2 094)	(6 565)	(4 251)	(512)		(512)	(512)	(1 525)	(930)	(405)
NET CASH FROM/(USED) FINANCING ACTIVITIES			(2 094)	(5 748)	(4 236)	(512)	–	(512)	(512)	(1 525)	(930)	(405)
NET INCREASE/ (DECREASE) IN CASH HELD			11 016	(2 523)	(5 270)	(4 599)	–	(4 599)	(4 599)	8 718	4 007	4 872
Cash/cash equivalents at the year begin:		2	9 068	20 084	17 561	5 371		5 371	–	3 331	12 050	16 057
Cash/cash equivalents at the year end:		2	20 084	17 561	12 291	772	–	772	(4 599)	12 050	16 057	20 929

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Cash Backed Reserves/Accumulated Surplus Reconciliation

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	20 084	17 561	12 291	772	-	772	(4 599)	12 050	16 057	20 929
Other current investments > 90 days		(4 238)	-	(200)	20 000	-	20 000	4 599	-	-	-
Non current assets - Investments	1	163	-	-	-	-	-	-	-	-	-
Cash and investments available:		16 009	17 561	12 091	20 772	-	20 772	-	12 050	16 057	20 929
Application of cash and investments											
Unspent conditional transfers		20 011	18 430	19 344	10 463	-	10 463	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(11 574)	28 253	40 805	11 544	-	11 544	-	685	723	780
Other provisions									2 285	2 420	2 553
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		8 437	46 683	60 149	22 007	-	22 007	-	2 970	3 143	3 332
Surplus(shortfall)		7 572	(29 122)	(48 059)	(1 236)	-	(1 236)	-	9 080	12 914	17 597

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MBRR SA19 - Expenditure on transfers and grant programs

NC062 Nama Khoi - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		29 172	31 586	34 768	36 261	–	36 261	38 829	39 344	40 050
Local Government Equitable Share		27 222	28 625	32 468	33 821		33 821	35 295	36 727	37 332
Finance Management		1 200	1 450	1 500	1 550		1 550	1 600	1 650	1 700
Municipal Systems Improvement		750	790	800	890		890	934	967	1 018
EPWP		–	–	–				1 000		
		–	721	–						
		–	–	–						
Other transfers/grants [insert description]		–	–	–						
Provincial Government:		–	772	6 846	1 106	–	–	1 067	1 130	1 192
		–	772	1 176	1 106					
		–	–	–						
		–	–	–						
Sport and Recreation		–	–	5 670						
Library		–	–	–				1 067	1 130	1 192
District Municipality:		–	–	–	–	–	–	450	–	–
<i>Namakwa District</i>		–	–	–				450	–	
		–	–	–						
Other grant providers:		–	–	4 000	–	–	–	–	–	–
<i>[insert description]</i>		–	–	4 000				–	–	
		–	–	–				–	–	
Total operating expenditure of Transfers and Grants		29 172	32 358	45 614	37 367	–	36 261	40 346	40 474	41 242
Capital expenditure of Transfers and Grants										
National Government:		17 979	22 698	22 088	28 274	–	34 500	16 979	19 341	19 792
Municipal Infrastructure Grant (MIG)		9 979	9 435	1 000	12 000		12 000	13 979	14 341	14 792
INEP		8 000	13 263	16 088	15 274		21 500	1 000	5 000	5 000
		–	–	–						
		–	–	–						
		–	–	4 000	1 000		1 000			
ACIP		–	–	1 000				2 000		
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]		–	–	–				–	–	
		–	–	–						
District Municipality:		4 850	–	–	–	–	–	–	–	–
<i>Namakwa District</i>		4 850	–	–				–	–	
		–	–	–				–	–	
Other grant providers:		800	–	27 000	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–				–	–	
		800	–	27 000				–	–	
Total capital expenditure of Transfers and Grants		23 629	22 698	49 088	28 274	–	34 500	16 979	19 341	19 792
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		52 801	55 056	94 702	65 641	–	70 761	57 325	59 815	61 034

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MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

NC062 Nama Khoi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-							
Current year receipts		-	-							
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-							
Provincial Government:										
Balance unspent at beginning of the year		-	-							
Current year receipts		-	-							
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-							
District Municipality:										
Balance unspent at beginning of the year		-	-							
Current year receipts		-	-							
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-							
Other grant providers:										
Balance unspent at beginning of the year		-	-							
Current year receipts		-	-							
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-							
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-							
Current year receipts		-	-							
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-							
Provincial Government:										
Balance unspent at beginning of the year		-	-							
Current year receipts		-	-							
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-							
District Municipality:										
Balance unspent at beginning of the year		-	-							
Current year receipts		-	-							
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-							
Other grant providers:										
Balance unspent at beginning of the year		-	-							
Current year receipts		-	-							
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-							
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

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MBRR SA22 - Summary of councilor and staff benefits

NC062 Nama Khoi - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 523	2 576	2 898	2 741		2 741	3 200	3 405	3 622
Pension and UIF Contributions		378	369	173	405		405	480	511	543
Medical Aid Contributions		-	-					-	-	-
Motor Vehicle Allowance		-	944	1 003	1 292		1 292	800	851	906
Cellphone Allowance		967	216	214				382	406	432
Housing Allowances		222	-					-	-	-
Other benefits and allowances		-	-					65	70	74
Sub Total - Councillors		4 091	4 106	4 288	4 438	-	4 438	4 927	5 242	5 577
% increase	4		0.4%	4.4%	3.5%	(100.0%)	-	11.0%	6.4%	6.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 703	1 807	3 473	5 183		5 183	2 938	3 126	3 326
Pension and UIF Contributions		283	300	298	228		228	309	329	350
Medical Aid Contributions		147	156	66	130		130	134	143	152
Overtime		802	851					-	-	-
Performance Bonus		-	-					-	-	-
Motor Vehicle Allowance	3	59	63		708		708	689	733	780
Cellphone Allowance	3	-	-					-	-	-
Housing Allowances	3	9	9					6	6	6
Other benefits and allowances	3	-	-	831	179		179	265	282	300
Payments in lieu of leave		-	-					-	-	-
Long service awards		-	-					-	-	-
Post-retirement benefit obligations	6	-	-					-	-	-
Sub Total - Senior Managers of Municipality		3 003	3 186	4 668	6 428	-	6 428	4 341	4 619	4 915
% increase	4		6.1%	46.5%	37.7%	(100.0%)	-	(32.5%)	6.4%	6.4%
Other Municipal Staff										
Basic Salaries and Wages		26 773	28 401	33 631	43 840		43 840	44 086	46 907	49 910
Pension and UIF Contributions		4 341	4 604	6 892	6 078		6 078	5 568	5 924	6 303
Medical Aid Contributions		649	689	1 139	1 299		1 299	1 619	1 723	1 833
Overtime		2 114	2 242	1 851	2 158		2 158	-	-	-
Performance Bonus		-	-					-	-	-
Motor Vehicle Allowance	3	59	63		3 765		3 765	3 963	4 217	4 487
Cellphone Allowance	3	-	-					-	-	-
Housing Allowances	3	-	-	317	309		309	264	280	298
Other benefits and allowances	3	3 983	4 225	7 321	5 124		5 124	5 722	6 089	6 478
Payments in lieu of leave		-	-	332				-	-	-
Long service awards		-	-					-	-	-
Post-retirement benefit obligations	6	-	-					-	-	-
Sub Total - Other Municipal Staff		37 919	40 224	51 483	62 574	-	62 574	61 222	65 140	69 309
% increase	4		6.1%	28.0%	21.5%	(100.0%)	-	(2.2%)	6.4%	6.4%
Total Parent Municipality		45 013	47 516	60 439	73 439	-	73 439	70 490	75 001	79 801

MBRR SA23 - Salaries, allowances and benefits (political office bearers/councilors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<u>Councillors</u>	3							
Speaker	4		388 063	58 210	121 661			567 934
Chief Whip								–
Executive Mayor			476 012	71 402	164 602			712 017
Deputy Executive Mayor								–
Executive Committee			407 814	61 172	152 183			621 169
Total for all other councillors			1 927 837	289 176	808 455			3 025 467
Total Councillors	8	–	3 199 726	479 959	1 246 902			4 926 587
<u>Senior Managers of the Municipality</u>	5							
Municipal Manager (MM)			764 547	131 906	197 428			1 093 881
Chief Finance Officer			693 878	15 314	237 823			947 016
H O D: Corporate Service			597 119	140 570	147 008			884 697
H O D: Internal Audit			441 078	62 891	175 957			679 926
H O D: Technical Services			441 078	112 845	181 693			735 617
<i>List of each official with packages >= senior manager</i>								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	2 937 701	463 526	939 909	–		4 341 136

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MBRR SA24 – Summary of personnel numbers

NC062 Nama Khoi - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			17	–	17	17	17		17	17	
Board Members of municipal entities		4	–	–	–						
Municipal employees											
Municipal Manager and Senior Managers		3	8	5	3	12	3	1	12	3	1
Other Managers		7	15	13	–	17	16		17	16	
Professionals			21	17	1	72	54	2	72	54	2
Finance			2	2	–	12	7		12	7	
Spatial/town planning			6	4	–	7	5		7	5	
Information Technology			2	1	–	3	2		3	2	
Roads			–	–	–	1			1		
Electricity			6	5	1	5	5		5	5	
Water			–	–	–	1			1		
Sanitation			1	1	–	1	1		1	1	
Refuse			1	1	–	1	1		1	1	
Other			3	3	–	41	33	2	41	33	2
Technicians			11	8	1	48	43	–	48	43	–
Finance			–	–	–						
Spatial/town planning			–	–	–						
Information Technology			–	–	–						
Roads			1	–	–						
Electricity			7	5	1	8	8		8	8	
Water			1	1	–	15	11		15	11	
Sanitation			1	1	–	3	2		3	2	
Refuse			1	1	–						
Other			–	–	–	22	22		22	22	
Clerks (Clerical and administrative)			27	22	–	63	55	7	63	55	7
Service and sales workers			36	33	–	20	17		20	17	
Skilled agricultural and fishery workers			–	–	–						
Craft and related trades			–	–	–						
Plant and Machine Operators			45	39	–	64	61		64	61	
Elementary Occupations			125	125	–	136	106		136	106	
TOTAL PERSONNEL NUMBERS		9	305	262	22	449	372	10	449	372	10
% increase						47.2%	42.0%	(54.5%)	–	–	–
Total municipal employees headcount		6, 10	305	262	22						
Finance personnel headcount		8, 10	43	41	2	66	61		66	61	
Human Resources personnel headcount		8, 10	4	4	–	7	6		7	6	

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MBRR SA25 - Budgeted monthly revenue and expenditure

NC062 Nama Khoi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Budget Year 2014/15														Medium Term Revenue and Expenditure Framework				
Description		Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand																		
Revenue By Source																		
Property rates			30 726	147	147	147	147	147	147	147	147	147	147	147	32 343	34 251	36 135	
Property rates - penalties & collection charges														-	-	-	-	
Service charges - electricity revenue			6 215	6 215	6 215	6 215	5 015	5 015	5 015	5 015	5 015	5 015	6 215	6 215	67 378	71 353	75 278	
Service charges - water revenue			2 409	2 409	2 409	2 409	3 009	3 009	3 009	3 009	3 009	3 009	2 409	2 409	32 502	34 420	36 313	
Service charges - sanitation revenue			764	764	764	764	764	764	764	764	764	764	764	764	9 170	9 711	10 245	
Service charges - refuse revenue			913	913	913	913	913	913	913	913	913	913	913	913	10 957	11 604	12 288	
Service charges - other														-	-	-	-	
Rental of facilities and equipment			172	164	164	169	168	169	164	168	164	168	169	164	2 002	2 120	2 237	
Interest earned - external investments			52	52	52	52	52	52	52	52	52	52	52	52	624	661	697	
Interest earned - outstanding debtors			201	221	241	246	266	271	291	291	321	321	351	351	3 371	3 570	3 766	
Dividends received														-	-	-	-	
Fines			23	23	23	23	23	23	23	23	23	23	23	23	273	290	305	
Licences and permits			98	98	98	98	98	98	98	98	98	98	98	98	1 172	1 236	1 304	
Agency services			106	106	106	106	106	106	106	106	106	106	106	106	1 272	1 347	1 421	
Transfers recognised - operational			4 051	15 577			10 359				10 359			-	40 346	42 726	45 076	
Other revenue			597	597	597	597	597	597	597	597	597	597	597	77	6 642	7 034	7 420	
Gains on disposal of PPE							5 500							-	5 500	5 825	6 145	
Total Revenue (excluding capital transfers and contributions)			46 326	27 285	11 728	11 738	27 015	11 163	11 178	11 181	21 567	11 211	11 843	11 318	213 552	226 147	238 631	
Expenditure By Type																		
Employee related costs			5 464	5 464	5 464	5 464	5 464	5 464	5 464	5 464	5 464	5 464	5 464	5 464	65 563	69 759	74 224	
Remuneration of councillors			411	411	411	411	411	411	411	411	411	411	411	411	4 927	5 217	5 504	
Debt impairment														3 764	3 764	3 986	4 205	
Depreciation & asset impairment														5 420	5 420	5 739	6 055	
Finance charges			46	46	272	46	46	531	46	46	272	46	46	290	1 732	1 834	1 935	
Bulk purchases			7 069	7 069	7 069	7 069	7 069	7 069	7 069	7 069	7 069	7 069	7 069	7 069	84 833	89 714	94 649	
Other materials			745	745	745	745	745	745	745	745	745	745	745	745	8 938	9 466	9 986	
Contracted services			83	83	83	83	83	83	83	83	83	83	83	83	994	1 053	1 111	
Transfers and grants														-	-	-	-	
Other expenditure			2 442	2 442	2 442	2 442	2 442	3 189	3 189	3 189	2 442	2 442	2 442	4 520	33 624	35 608	37 567	
Loss on disposal of PPE														-	-	-	-	
Total Expenditure			16 259	16 259	16 485	16 259	16 259	17 491	17 006	17 006	16 485	16 259	16 259	27 765	209 795	222 377	235 235	
Surplus/(Deficit)																		
Transfers recognised - capital			30 067	11 025	(4 757)	(4 522)	10 756	(6 329)	(5 828)	(5 825)	5 082	(5 048)	(4 417)	(16 447)	3 757	3 770	3 396	
Contributions recognised - capital			7 660				4 660				4 660			-	16 979	19 341	19 792	
Contributed assets														-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions			37 726	11 025	(4 757)	(4 522)	15 416	(6 329)	(5 828)	(5 825)	9 741	(5 048)	(4 417)	(16 447)	20 736	23 111	23 188	
Taxation														-	-	-	-	
Attributable to minorities														-	-	-	-	
Share of surplus/ (deficit) of associate														-	-	-	-	
Surplus/(Deficit)			1	37 726	11 025	(4 757)	(4 522)	15 416	(6 329)	(5 828)	(5 825)	9 741	(5 048)	(4 417)	(16 447)	20 736	23 111	23 188

Nama Khoi Final Budget 2014-15/2016-17

MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote																
Vote 1 - Municipal Manager		75	1 944	75	109	1 349	75	75	75	1 349	75	75	42	5 319	5 632	5 942
Vote 2 - Financial Services		35 089	8 252	490	467	6 384	525	540	559	6 435	574	605	94	60 015	63 463	66 954
Vote 3 - Corporate Services		102	102	102	102	5 602	102	102	87	102	102	102	118	6 727	7 124	7 516
Vote 4 - Community Services: Community Development		1 446	3 826	1 446	1 446	2 316	1 446	1 446	1 446	2 316	1 446	1 446	1 457	21 484	22 752	24 003
Vote 5 - Community Services: Public Safety		226	226	226	226	226	226	226	226	226	226	226	221	2 712	2 872	3 029
Vote 6 - Electrical Engineering Services		6 215	7 183	6 215	6 215	5 656	5 015	5 015	5 015	5 656	5 015	6 215	6 215	69 629	73 737	77 793
Vote 7 - Infrastructure, Engineering & Technical Services		3 173	5 750	3 173	3 173	5 481	3 773	3 773	3 773	5 481	3 773	3 173	3 173	47 666	50 478	53 255
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		46 326	27 285	11 728	11 738	27 015	11 163	11 178	11 181	21 567	11 211	11 843	11 318	213 552	226 059	238 492
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	21 846	23 135	24 407
Vote 2 - Financial Services		1 570	1 570	1 796	1 570	1 570	2 802	2 317	2 317	1 796	1 570	1 570	8 851	29 298	31 026	32 733
Vote 3 - Corporate Services		1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	13 154	13 930	14 696
Vote 4 - Community Services: Community Development		1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	1 266	3 587	17 514	18 547	19 567
Vote 5 - Community Services: Public Safety		541	541	541	541	541	541	541	541	541	541	541	541	6 492	6 875	7 253
Vote 6 - Electrical Engineering Services		5 135	5 135	5 135	5 135	5 135	5 135	5 135	5 135	5 135	5 135	5 135	5 856	62 346	66 024	69 655
Vote 7 - Infrastructure, Engineering & Technical Services		4 830	4 830	4 830	4 830	4 830	4 830	4 830	4 830	4 830	4 830	4 830	6 014	59 146	62 636	66 331
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		16 259	16 259	16 485	16 259	16 259	17 491	17 006	17 006	16 485	16 259	16 259	27 765	209 795	222 173	234 643
Surplus/(Deficit) before assoc.		30 067	11 025	(4 757)	(4 522)	10 756	(6 329)	(5 828)	(5 825)	5 082	(5 048)	(4 417)	(16 447)	3 757	3 886	3 849
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	30 067	11 025	(4 757)	(4 522)	10 756	(6 329)	(5 828)	(5 825)	5 082	(5 048)	(4 417)	(16 447)	3 757	3 886	3 849

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NC062 Nama Khoi - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description		Ref	Budget Year 2014/15											Medium Term Revenue and Expenditure Framework				
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
Revenue - Standard																		
Governance and administration			35 266	10 299	668	678	13 335	703	718	721	7 887	751	783	253	72 061	76 220	80 412	
Executive and council			75	1 944	75	109	1 349	75	75	75	1 349	75	75	42	5 319	5 632	5 942	
Budget and treasury office			35 089	8 252	490	467	6 384	525	540	559	6 435	574	605	94	60 015	63 463	66 954	
Corporate services			102	102	102	102	5 602	102	102	87	102	102	102	118	6 727	7 124	7 516	
Community and public safety			716	1 783	716	716	716	716	716	716	716	716	716	721	9 665	10 236	10 799	
Community and social services			483	1 550	483	483	483	483	483	483	483	483	483	483	6 867	7 272	7 672	
Sport and recreation			6	6	6	6	6	6	6	6	6	6	6	6	76	81	85	
Public safety			226	226	226	226	226	226	226	226	226	226	226	221	2 712	2 872	3 029	
Housing														-	-	-	-	
Health														11	11	11	12	
Economic and environmental services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Planning and development														-	-	-	-	
Road transport														-	-	-	-	
Environmental protection														-	-	-	-	
Trading services			10 301	15 159	10 301	10 301	12 921	9 701	9 701	9 701	12 921	9 701	10 301	10 301	131 306	139 053	146 701	
Electricity			6 215	7 183	6 215	6 215	5 656	5 015	5 015	5 015	5 656	5 015	6 215	6 215	69 629	73 737	77 793	
Water			2 409	4 160	2 409	2 409	4 169	3 009	3 009	3 009	4 169	3 009	2 409	2 409	36 574	38 732	40 863	
Waste water management			764	1 590	764	764	1 312	764	764	764	1 312	764	764	764	11 092	11 746	12 392	
Waste management			913	2 226	913	913	1 783	913	913	913	1 783	913	913	913	14 011	14 837	15 653	
Other			43	43	43	43	43	43	43	43	43	43	43	43	520	550	580	
Total Revenue - Standard			46 326	27 285	11 728	11 738	27 015	11 163	11 178	11 181	21 567	11 211	11 843	11 318	213 552	226 059	238 492	
Expenditure - Standard																		
Governance and administration			4 487	4 487	4 713	4 487	4 487	5 719	5 234	5 234	4 713	4 487	4 487	11 767	64 298	68 092	71 837	
Executive and council			1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	1 820	21 846	23 135	24 407	
Budget and treasury office			1 570	1 570	1 796	1 570	1 570	2 802	2 317	2 317	1 796	1 570	1 570	8 851	29 298	31 026	32 733	
Corporate services			1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	1 096	13 154	13 930	14 696	
Community and public safety			1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	1 142	13 707	14 515	15 314	
Community and social services			364	364	364	364	364	364	364	364	364	364	364	364	4 374	4 632	4 887	
Sport and recreation			237	237	237	237	237	237	237	237	237	237	237	237	2 841	3 009	3 174	
Public safety			541	541	541	541	541	541	541	541	541	541	541	541	6 492	6 875	7 253	
Housing														-	-	-	-	
Health														-	-	-	-	
Economic and environmental services			1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	13 178	13 955	14 779	
Planning and development														-	-	-	-	
Road transport			1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	1 098	13 178	13 955	14 779	
Environmental protection														-	-	-	-	
Trading services			9 513	9 513	9 513	9 513	9 513	9 513	9 513	9 513	9 513	9 513	9 513	13 738	118 378	125 362	132 452	
Electricity			5 135	5 135	5 135	5 135	5 135	5 135	5 135	5 135	5 135	5 135	5 135	5 856	62 346	66 024	69 655	
Water			3 153	3 153	3 153	3 153	3 153	3 153	3 153	3 153	3 153	3 153	3 153	4 029	38 711	40 995	43 414	
Waste water management			579	579	579	579	579	579	579	579	579	579	579	886	7 257	7 685	8 139	
Waste management			645	645	645	645	645	645	645	645	645	645	645	2 966	10 064	10 658	11 244	
Other			20	20	20	20	20	20	20	20	20	20	20	20	235	249	262	
Total Expenditure - Standard			16 259	16 259	16 485	16 259	16 259	17 491	17 006	17 006	16 485	16 259	16 259	27 765	209 795	222 173	234 643	
Surplus/(Deficit) before assoc.			30 067	11 025	(4 757)	(4 522)	10 756	(6 329)	(5 828)	(5 825)	5 082	(5 048)	(4 417)	(16 447)	3 757	3 886	3 849	
Share of surplus/ (deficit) of associate														-	-	-	-	
Surplus/(Deficit)			1	30 067	11 025	(4 757)	(4 522)	10 756	(6 329)	(5 828)	(5 825)	5 082	(5 048)	(4 417)	(16 447)	3 757	3 886	3 849

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MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal Manager													-	-	-	-
Vote 2 - Financial Services													-	-	-	-
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Community Services: Community Developm		1 360				1 020				1 020			-	3 400	-	-
Vote 5 - Community Services: Public Safety													-	-	-	-
Vote 6 - Electrical Engineering Services		1 000											-	1 000	5 000	5 000
Vote 7 - Infrastructure, Engineering & Technical Servic		6 232				3 174				3 174			-	12 579	14 341	14 792
Vote 8 - [NAME OF VOTE 8]													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital multi-year expenditure sub-total	2	8 592	-	-	-	4 194	-	-	-	4 194	-	-	-	16 979	19 341	19 792

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MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

NC062 Nama Khoi - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and council														-	-	-
Budget and treasury office														-	-	-
Corporate services														-	-	-
<i>Community and public safety</i>		1 360	-	-	-	1 020	-	-	-	1 020	-	-	-	3 400	-	-
Community and social services														-	-	-
Sport and recreation		1 360				1 020				1 020				3 400	-	-
Public safety														-	-	-
Housing														-	-	-
Health														-	-	-
<i>Economic and environmental services</i>		4 232	-	-	-	3 174	-	-	-	3 174	-	-	-	10 579	14 341	14 792
Planning and development														-	-	-
Road transport		4 232				3 174				3 174				10 579	14 341	14 792
Environmental protection														-	-	-
<i>Trading services</i>		3 000	-	-	-	-	-	-	-	-	-	-	-	3 000	5 000	5 000
Electricity		1 000												1 000	5 000	5 000
Water														-	-	-
Waste water management		2 000												2 000	-	-
Waste management														-	-	-
<i>Other</i>														-	-	-
Total Capital Expenditure - Standard	2	8 592	-	-	-	4 194	-	-	-	4 194	-	-	-	16 979	19 341	19 792

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NC062 Nama Khoi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS													Medium Term Revenue and Expenditure Framework		
R thousand	Budget Year 2014/15												Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	July	August	Sept.	October	November	December	January	February	March	April	May	June			
Cash Receipts By Source													1		
Property rates	2 560	2 560	2 560	2 560	2 560	2 560	2 560	2 560	2 560	2 560	2 560	2 560	30 726	32 539	34 328
Property rates - penalties & collection charges													-		
Service charges - electricity revenue	6 215	6 215	6 215	6 215	5 015	5 015	5 015	5 015	5 015	5 015	5 215	5 867	66 030	69 926	73 772
Service charges - water revenue	2 409	2 409	2 409	2 409	3 009	3 009	3 009	2 809	2 409	2 409	2 409	2 183	30 877	32 699	34 497
Service charges - sanitation revenue	726	726	726	726	726	726	726	726	726	726	726	726	8 712	9 225	9 733
Service charges - refuse revenue	867	867	867	867	867	867	867	867	867	867	867	867	10 409	11 023	11 630
Service charges - other													-		
Rental of facilities and equipment	158	158	158	158	158	158	158	158	158	158	158	158	1 902	2 014	2 125
Interest earned - external investments	267	267	267	267	267	267	267	267	267	267	267	267	3 202	3 391	3 578
Interest earned - outstanding debtors	49	49	49	49	49	49	49	49	49	49	49	49	593	628	663
Dividends received													-		
Fines	22	22	22	22	22	22	22	22	22	22	22	22	260	275	290
Licences and permits	93	93	93	93	93	93	93	93	93	93	93	93	1 113	1 179	1 244
Agency services	106	106	106	106	106	106	106	106	106	106	106	106	1 272	1 347	1 421
Transfer receipts - operational	4 051	15 577			10 359				10 359				40 346	42 726	45 076
Other revenue	526	526	526	526	526	526	526	526	526	526	526	307	6 091	6 450	6 805
Cash Receipts by Source	18 049	29 575	13 998	13 998	23 757	13 398	13 398	13 198	23 157	12 798	12 998	13 207	201 532	213 423	225 161
Other Cash Flows by Source															
Transfer receipts - capital	7 660				4 660				4 660			-	16 979	19 341	19 792
Contributions recognised - capital & Contributed assets												-			
Proceeds on disposal of PPE					5 719							-	5 719		
Short term loans												-			
Borrowing long term/refinancing												-			
Increase (decrease) in consumer deposits												-			
Decrease (Increase) in non-current debtors												-			
Decrease (increase) other non-current receivables												-			
Decrease (increase) in non-current investments												-			
Total Cash Receipts by Source	25 709	29 575	13 998	13 998	34 136	13 398	13 398	13 198	27 817	12 798	12 998	13 207	224 230	232 764	244 953
Cash Payments by Type															
Employee related costs	5 464	5 464	5 464	5 464	5 464	5 464	5 464	5 464	5 464	5 464	5 464	5 464	65 563	69 431	73 250
Remuneration of councillors	411	411	411	411	411	411	411	411	411	411	411	411	4 927	5 217	5 504
Finance charges	6	6	53	5	5	52	5	4	41	4	4	21	207	72	9
Bulk purchases - Electricity	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	4 487	53 840	57 017	60 153
Bulk purchases - Water & Sewer	2 583	2 583	2 583	2 583	2 583	2 583	2 583	2 583	2 583	2 583	2 583	2 583	30 993	32 821	34 627
Other materials	745	745	745	745	745	745	745	745	745	745	745	745	8 938	9 466	9 986
Contracted services	83	83	83	83	83	83	83	83	83	83	83	83	994	1 053	1 111
Transfers and grants - other municipalities													-		
Transfers and grants - other													-		
Other expenditure	2 629	2 629	2 629	2 629	2 629	2 629	2 629	2 629	2 629	2 629	2 629	2 629	31 546	33 407	35 245
Cash Payments by Type	16 406	16 406	16 453	16 406	16 405	16 452	16 405	16 404	16 441	16 404	16 404	16 422	197 009	208 485	219 884
Other Cash Flows/Payments by Type															
Capital assets	7 660				4 660				4 660			-	16 979	19 341	19 792
Repayment of borrowing	40	40	219	40	41	479	41	42	231	42	42	268	1 525	930	405
Other Cash Flow s/Payments												-			
Total Cash Payments by Type	24 106	16 446	16 672	16 446	21 106	16 931	16 446	16 446	21 332	16 446	16 446	16 690	215 512	228 757	240 081
NET INCREASE/(DECREASE) IN CASH HELD	1 603	13 129	(2 674)	(2 448)	13 030	(3 533)	(3 048)	(3 248)	6 485	(3 648)	(3 448)	(3 483)	8 718	4 007	4 872
Cash/cash equivalents at the month/year begin:	3 331	4 934	18 063	15 390	12 942	25 972	22 439	19 391	16 143	22 628	18 981	15 533	3 331	12 050	16 057
Cash/cash equivalents at the month/year end:	4 934	18 063	15 390	12 942	25 972	22 439	19 391	16 143	22 628	18 981	15 533	12 050	12 050	16 057	20 929

Annual budgets and SDBIPs – internal departments

The Service Delivery Budget and Implementation Plan will be approved by Council on the 27th June 2013.

2.7 Contracts having future budgetary implications

No contracts are awarded beyond the medium-term revenue and expenditure framework (three years)

Capital expenditure details

The following three tables present details of the Municipality's capital expenditure program, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

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MBRR SA 34a - Capital expenditure on new assets by asset class

NC062 Nama Khoi - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	2 3	–	17 027	46 090	30 549	–	–	13 579	19 341	19 792	
Infrastructure - Road transport		–	1 080	8 300	16 324	–	–	10 579	14 341	14 792	
Roads, Pavements & Bridges		–	1 080	1 000	16 324			10 579	14 341	14 792	
Storm water		–	–	7 300				–	–		
Infrastructure - Electricity		–	11 150	29 190	12 240	–	–	1 000	5 000	5 000	
Generation		–	–	–				–	–		
Transmission & Reticulation		–	11 150	29 190	12 240			1 000	5 000	5 000	
Street Lighting		–	–	–				–	–		
Infrastructure - Water		–	119	–	–	–	–	–	–	–	
Dams & Reservoirs		–	119	–				–	–		
Water purification		–	–	–				–	–		
Reticulation		–	–	–				–	–		
Infrastructure - Sanitation		–	4 678	6 300	–	–	–	2 000	–	–	
Reticulation		–	4 678	2 300				2 000			
Sewerage purification		–	–	4 000				–	–		
Infrastructure - Other		–	–	2 300	1 985	–	–	–	–	–	
Waste Management		–	–	–				–	–		
Transportation		–	–	–				–	–		
Gas		–	–	–				–	–		
Other		–	–	2 300	1 985						
Community			–	5 123	7 200	265	–	–	3 400	–	–
Parks & gardens		7	–	–	–	265					
Sportsfields & stadia			–	2 123	4 800				3 400	–	
Swimming pools			–	–	–				–	–	
Community halls			–	–	–				–	–	
Libraries			–	–	–				–	–	
Recreational facilities			–	–	1 200				–	–	
Fire, safety & emergency	–		–	–				–	–		
Security and policing	–		–	–				–	–		
Buses	–		–	–				–	–		
Clinics	–		–	–				–	–		
Museums & Art Galleries	–		–	–				–	–		
Cemeteries	–		–	1 200				–	–		
Social rental housing	8		–	–	–			–	–		
Other	–		3 000	–				–	–		

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Heritage assets		-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-
Investment properties		-	-	5 670	-	-	-	-	-
Housing development		-	-	5 670	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Other assets		2 593	749	7 930	5 200	-	-	-	-
General vehicles		-	-	950	1 200	-	-	-	-
Specialised vehicles		-	-	1 000	-	-	-	-	-
Plant & equipment	10	-	-	3 020	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	660	250	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-
Other Buildings		-	-	1 800	3 400	-	-	-	-
Other Land		-	-	-	350	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-
Other		2 593	749	500	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-
Intangibles		-	-	420	-	-	-	-	-
Computers - software & programming		-	-	420	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	2 593	22 899	67 310	36 014	-	-	16 979	19 341
Specialised vehicles		-	-	1 000	-	-	-	-	-
Refuse		-	-	1 000	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-

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MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

NC062 Nama Khoi - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-

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Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing	1	-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprectn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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MBRR SA34c - Repairs and maintenance expenditure by asset class

NC062 Nama Khoi - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	3 450	11 280	5 527	–	5 527	6 697	7 092	7 487
Infrastructure - Road transport		–	500	2 000	700	–	700	1 680	1 779	1 877
Roads, Pavements & Bridges			500	2 000	700		700	1 680	1 779	1 877
Storm water										
Infrastructure - Electricity		–	803	–	800	–	800	1 300	1 377	1 458
Generation										
Transmission & Reticulation			803		800		800	1 300	1 377	1 458
Street Lighting			–							
Infrastructure - Water		–	1 408	2 850	1 100	–	1 100	757	801	846
Dams & Reservoirs										
Water purification										
Reticulation			1 408	2 850	1 100		1 100	757	801	846
Infrastructure - Sanitation		–	739	2 000	1 027	–	1 027	664	703	742
Reticulation			739	2 000	1 027		1 027	664	703	742
Sewerage purification										
Infrastructure - Other		–	–	4 430	1 900	–	1 900	2 296	2 431	2 565
Waste Management				3 700						
Transportation	2									
Gas										
Other	3			730	1 900		1 900	2 296	2 431	2 565
Community		–	–	–	–	–	–	1 991	2 109	2 225
Parks & gardens								53	56	59
Sportsfields & stadia								32	34	36
Swimming pools									–	–
Community halls								100	106	112
Libraries									–	–
Recreational facilities									–	–
Fire, safety & emergency									–	–
Security and policing									–	–
Buses	7								–	–
Clinics									–	–
Museums & Art Galleries									–	–
Cemeteries								74	79	83
Social rental housing	8								–	–
Other								1 732	1 834	1 935

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Heritage assets	9	-	-	-	-	-	-	-	-	
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	
Housing development										
Other										
Other assets		-	5 598	-	726	-	726	250	265	279
General vehicles	10		508							
Specialised vehicles		-	-	-	-	-	-	-	-	
Plant & equipment			2 457							
Computers - hardware/equipment			-							
Furniture and other office equipment			1 246							
Abattoirs										
Markets										
Civic Land and Buildings			1 387							
Other Buildings							250	265	279	
Other Land										
Surplus Assets - (Investment or Inventory)										
Other				726		726				
Agricultural assets		-	-	-	-	-	-	-	-	
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	-	9 048	11 280	6 253	-	6 253	8 938	9 466	9 992
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		0.0%	2.4%	2.9%	1.5%	0.0%	1.5%	2.3%	2.3%	2.3%
R&M as % Operating Expenditure		0.0%	5.2%	5.8%	3.0%	0.0%	3.0%	4.3%	4.3%	4.3%

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MBRR SA35 - Future financial implications of the capital budget

NC062 Nama Khoi - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Municipal Manager		-	-	-				
Vote 2 - Financial Services		-	-	-				
Vote 3 - Corporate Services		-	-	-				
Vote 4 - Community Services: Community Development		3 400	-	-				
Vote 5 - Community Services: Public Safety		-	-	-				
Vote 6 - Electrical Engineering Services		1 000	5 000	5 000				
Vote 7 - Infrastructure, Engineering & Technical Services		12 579	14 341	14 792				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		16 979	19 341	19 792	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Financial Services								
Vote 3 - Corporate Services								
Vote 4 - Community Services: Community Development								
Vote 5 - Community Services: Public Safety								
Vote 6 - Electrical Engineering Services								
Vote 7 - Infrastructure, Engineering & Technical Services								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		16 979	19 341	19 792	-	-	-	-

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MBRR SA36 - Detailed capital budget per municipal vote

NC062 Nama Khoi - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2014/15 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2012/13	Current Year 2013/14 Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Ward location	New or renewal
R thousand	4			2	6	3	3	5								
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>																
Vote 7 - Infrastructure, Engineering & Technical Services																
Vote 6 - Electrical Engineering Services																
Vote 4 - Community Services: Community Development																
Parent Capital expenditure																
	1											16 979	19 341	19 792		

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MBRR SA37 - Projects delayed from previous financial year

NC062 Nama Khoi - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
								Year				
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

2.8 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.

2. Internship program

Nama Khoi Municipality is participating in the Municipal Financial Management Internship program and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the five interns one has been allocated under the Internal Audit Unit.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is at a final stage and will be finalized after approval of the 2013/14 MTREF.

6. Annual Report

The 2011/2012 Final Annual report was tabled as per requirement by the MFMA.

7. MFMA Training

The MFMA training module in electronic format will be presented at the Municipality's internal centre and training is ongoing.

8. Policies

Amendment on the financial policies are submitted together with this budget for approval.

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Other supporting documents

MBRR Table SA1 - Supporting detail to budgeted financial performance

NC062 Nama Khoi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
REVENUE ITEMS:											
<u>Property rates</u>	6										
Total Property Rates		22 059	22 195	21 143	34 052		34 052	34 052	32 343	34 251	36 135
<i>less Revenue Foregone</i>											
Net Property Rates		22 059	22 195	21 143	34 052	-	34 052	34 052	32 343	34 251	36 135
<u>Service charges - electricity revenue</u>	6										
Total Service charges - electricity revenue		32 885	40 056	59 525	75 393		75 393	75 393	67 378	71 353	75 278
<i>less Revenue Foregone</i>											
Net Service charges - electricity revenue		32 885	40 056	59 525	75 393	-	75 393	75 393	67 378	71 353	75 278
<u>Service charges - water revenue</u>	6										
Total Service charges - water revenue		16 794	17 837	21 008	29 546		29 546	29 546	32 502	34 420	36 313
<i>less Revenue Foregone</i>											
Net Service charges - water revenue		16 794	17 837	21 008	29 546	-	29 546	29 546	32 502	34 420	36 313
<u>Service charges - sanitation revenue</u>											
Total Service charges - sanitation revenue		4 939	5 322	5 927	7 209		7 209	7 209	9 170	9 711	10 245
<i>less Revenue Foregone</i>											
Net Service charges - sanitation revenue		4 939	5 322	5 927	7 209	-	7 209	7 209	9 170	9 711	10 245
<u>Service charges - refuse revenue</u>	6										
Total refuse removal revenue		5 945	6 442	7 974	10 066		10 066	10 066	10 957	11 604	12 288
Total landfill revenue											
<i>less Revenue Foregone</i>											
Net Service charges - refuse revenue		5 945	6 442	7 974	10 066	-	10 066	10 066	10 957	11 604	12 288
<u>Other Revenue by source</u>											
<i>List other revenue by source</i>		4 049	3 495	4 259	5 642		5 642	5 642	6 642	7 034	7 420
					7 719		7 719	7 719			
	3										
Total 'Other' Revenue	1	4 049	3 495	4 259	13 361	-	13 361	13 361	6 642	7 034	7 420

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EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2	36 002	36 215	40 049	51 530		51 530	51 530	47 024	50 033	53 235
Pension and UIF Contributions			332	391	6 429		6 429	6 429	5 877	6 253	6 653
Medical Aid Contributions			1 118	1 240	1 373		1 373	1 373	1 753	1 866	1 985
Overtime			2 179	2 610					-	-	-
Performance Bonus									-	-	-
Motor Vehicle Allowance			3 952	5 430	4 562		4 562	4 562	4 653	4 950	5 267
Cellphone Allowance									-	-	-
Housing Allowances					320		320	320	269	286	305
Other benefits and allowances		5 211	5 021	6 844	4 575		4 575	4 575	5 987	6 370	6 778
Payments in lieu of leave											
Long service awards			1 238	1 461							
Post-retirement benefit obligations	4		4 650	5 491					-	-	
sub-total	5	41 213	54 705	63 517	68 788	-	68 788	68 788	65 563	69 759	74 224
<u>Less: Employees costs capitalised to PPE</u>											
Total Employee related costs	1	41 213	54 705	63 517	68 788	-	68 788	68 788	65 563	69 759	74 224
<u>Contributions recognised - capital</u>											
<i>List contributions by contract</i>											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
<u>Depreciation & asset impairment</u>											
Depreciation of Property , Plant & Equipment		630	13 463	15 625	5 103		5 103	5 103	5 420	5 739	6 055
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	630	13 463	15 625	5 103	-	5 103	5 103	5 420	5 739	6 055
<u>Bulk purchases</u>											
Electricity Bulk Purchases		35 094	41 446	50 560	50 748		50 748	50 748	53 840	57 017	60 153
Water Bulk Purchases		14 393	14 680	23 953	21 796		21 796	21 796	30 993	32 697	34 496
Total bulk purchases	1	49 486	56 126	74 513	72 544	-	72 544	72 544	84 833	89 714	94 649
<u>Transfers and grants</u>											
Cash transfers and grants		34 897	9 872	4 120	6 226	-	6 226	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	34 897	9 872	4 120	6 226	-	6 226	-	-	-	-
<u>Contracted services</u>											
<i>List services provided by contract</i>											
			1 329	614	100		100	100	994	1 053	1 111

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Matrix financial performance budget (revenue source/expenditure type and department)

NC062 Nama Khoi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Financial Services	Vote 3 - Corporate Services	Vote 4 - Community Services: Community	Vote 5 - Community Services: Public Safety	Vote 6 - Electrical Engineering Services	Vote 7 - Infrastructur e, Engineering	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			32 343														32 343
Property rates - penalties & collection charges																	-
Service charges - electricity revenue							67 378										67 378
Service charges - water revenue								32 502									32 502
Service charges - sanitation revenue					10 957			9 170									9 170
Service charges - refuse revenue																	10 957
Service charges - other																	-
Rental of facilities and equipment				750	1 086												1 836
Interest earned - external investments			624														624
Interest earned - outstanding debtors			3 371														3 371
Dividends received																	-
Fines					8	266											273
Licences and permits						1 161											1 161
Agency services						1 272											1 272
Other revenue		452	564	258	5 313	13											6 599
Transfers recognised - operational		4 867	23 113		4 121		2 251	5 994									40 346
Gains on disposal of PPE				5 719													5 719
Total Revenue (excluding capital transfers and contributions)		5 319	60 015	6 727	21 484	2 712	69 629	47 666	-	-	-	-	-	-	-	-	213 552
Expenditure By Type																	
Employee related costs		12 543	12 321	7 365	10 473	6 213	3 339	13 309									65 563
Remuneration of councillors		4 927															4 927
Debt impairment			1 617		243		721	1 184									3 764
Depreciation & asset impairment			5 420														5 420
Finance charges								1 732									1 732
Bulk purchases							53 840	30 993									84 833
Other materials				250	1 859	132	1 300	5 397									8 938
Contracted services		50	270	671	4												994
Transfers and grants																	-
Other expenditure		4 326	9 670	4 868	4 935	146	3 146	6 532									33 624
Loss on disposal of PPE																	-
Total Expenditure		21 846	29 298	13 154	17 514	6 492	62 346	59 146	-	-	-	-	-	-	-	-	209 795
Surplus/(Deficit)		(16 527)	30 717	(6 427)	3 971	(3 780)	7 284	(11 480)	-	-	-	-	-	-	-	-	3 757
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(16 527)	30 717	(6 427)	3 971	(3 780)	7 284	(11 480)	-	-	-	-	-	-	-	-	3 757

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NC062 Nama Khoi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		-			20 000		20 000				
Other current investments > 90 days											
Total Call investment deposits	2	-	-	-	20 000	-	20 000	-	-	-	-
Consumer debtors											
Consumer debtors		9 852	4 556	18 085	32 368		32 368		65 965	69 857	73 699
Less: Provision for debt impairment		-			(2 943)		(2 943)		(3 764)	(3 986)	(4 205)
Total Consumer debtors	2	9 852	4 556	18 085	29 425	-	29 425	-	62 201	65 871	69 494
Debt impairment provision											
Balance at the beginning of the year		-			10 427		10 427				
Contributions to the provision		-			2 943		2 943		3 764	3 986	4 205
Bad debts written off		-									
Balance at end of year		-	-	-	13 370	-	13 370	-	3 764	3 986	4 205
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		371 168	379 774	385 931	413 579		413 579		385 931	408 701	431 180
Leases recognised as PPE		-									
Less: Accumulated depreciation		-			5 103		5 103		(5 420)	(5 739)	(6 055)
Total Property, plant and equipment (PPE)	2	371 168	379 774	385 931	408 475	-	408 475	-	391 351	414 440	437 235
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		2 919	1 549	2 158	1 820		1 820		207	72	9
Total Current liabilities - Borrowing		2 919	1 549	2 158	1 820	-	1 820	-	207	72	9
Trade and other payables											
Trade and other creditors		9 755	38 749	79 367	37 728		37 728		59 846	63 377	66 863
Unspent conditional transfers		20 011	18 430	19 344	10 463		10 463				
VAT		2 616	782	-							
Total Trade and other payables	2	32 382	57 961	98 711	48 191	-	48 191	-	59 846	63 377	66 863
Non current liabilities - Borrowing											
Borrowing		5 168	5 026	2 860	4 991		4 991		1 525	930	405
Finance leases (including PPP asset element)		-	504	591							
Total Non current liabilities - Borrowing	4	5 168	5 530	3 451	4 991	-	4 991	-	1 525	930	405
Provisions - non-current											
Retirement benefits		13 258	15 296	15 913					207	219	231
List other major provision items											
Refuse landfill site rehabilitation		7 526							2 078	2 201	2 322
Other		-	13 279	14 272	25 922		25 922				
Total Provisions - non-current		20 785	28 574	30 185	25 922	-	25 922	-	2 285	2 420	2 553
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		317 200			325 236		325 236				
GRAP adjustments											
Restated balance		317 200	-	-	325 236	-	325 236	-	-	-	-
Surplus/(Deficit)		(5 135)	(16 883)	(6 943)	35 776	-	35 776	31 263	20 736	23 111	23 188
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	312 065	(16 883)	(6 943)	361 012	-	361 012	31 263	20 736	23 111	23 188
Reserves											
Housing Development Fund		-	-								
Capital replacement		1 500	-								
Self-insurance		-	-								
Other reserves		23 855	-								
Revaluation		-	-								
Total Reserves	2	25 355	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	337 419	(16 883)	(6 943)	361 012	-	361 012	31 263	20 736	23 111	23 188

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MBRR Table SA9 – Social, economic and demographic statistics and assumptions

NC062 Nama Khoi - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population					58	58						
Females aged 5 - 14					6	6						
Males aged 5 - 14					6	6						
Females aged 15 - 34					5	5						
Males aged 15 - 34					6	6						
Unemployment					10	10						
Monthly household income (no. of households)	1, 12											
No income				722	780	780						
R1 - R1 600				722	780	780						
R1 601 - R3 200				1 159	1 252	1 252						
R3 201 - R6 400				1 159	1 252	1 252						
R6 401 - R12 800				12 949	13 985	13 985						
R12 801 - R25 600				12 949	13 985	13 985						
R25 601 - R51 200				10 220	11 038	11 038						
R52 201 - R102 400				10 702	11 558	11 558						
R102 401 - R204 800				2 714	2 931	2 931						
R204 801 - R409 600				214	231	231						
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area				57 791	57 791							
Number of poor people in municipal area				3 641	3 641							
Number of households in municipal area				17 069	17 069							
Number of poor households in municipal area												
Definition of poor household (R per month)				no income	no income							
Housing statistics	3											
Formal				13 689	13 689							
Informal				4 102	4 102							
Total number of households				-	17 791	17 791	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings				-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

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Detail on the provision of municipal services for A10

Total municipal services	Ref.		2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	11 317	11 317	11 966	12 008		12 008	11 865		
		Piped water inside yard (but not in dwelling)	17	17	11						
8		Using public tap (at least min.service level)									
10		Other water supply (at least min.service level)									
		<i>Minimum Service Level and Above sub-total</i>	11 334	11 334	11 977	12 008	-	12 008	11 865	-	-
9		Using public tap (< min.service level)									
10		Other water supply (< min.service level)	298								
		No water supply									
		<i>Below Minimum Service Level sub-total</i>	298	-	-	-	-	-	-	-	-
		Total number of households	11 632	11 334	11 977	12 008	-	12 008	11 865	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	6 338	6 338	6 981	6 851		6 851	6 365		
		Flush toilet (with septic tank)	190	190	1 220	1 248		1 248	1 158		
		Chemical toilet	2 287	2 287	-						
		Pit toilet (ventilated)			3 721	3 909		3 909	2 440		
		Other toilet provisions (> min.service level)									
		<i>Minimum Service Level and Above sub-total</i>	8 815	8 815	11 922	12 008	-	12 008	9 963	-	-
		Bucket toilet	4 000	4 000	55	55		55	55		
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		<i>Below Minimum Service Level sub-total</i>	4 000	4 000	55	55	-	55	55	-	-
		Total number of households	12 815	12 815	11 977	12 063	-	12 063	10 018	-	-
		Energy:									
		Electricity (at least min.service level)							1 285		
		Electricity - prepaid (min.service level)	8 589	8 589	8 996				7 963		
		<i>Minimum Service Level and Above sub-total</i>	8 589	8 589	8 996	-	-	-	9 248	-	-
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	8 589	8 589	8 996	-	-	-	9 248	-	-
		Refuse:									
		Removed at least once a week	14 529	14 529	11 284				11 283		
		<i>Minimum Service Level and Above sub-total</i>	14 529	14 529	11 284	-	-	-	11 283	-	-
		Removed less frequently than once a week	330								
		Using communal refuse dump	79								
		Using own refuse dump	628								
		Other rubbish disposal	31								
		No rubbish disposal	110								
		<i>Below Minimum Service Level sub-total</i>	1 178	-	-	-	-	-	-	-	-
		Total number of households	15 707	14 529	11 284	-	-	-	11 283	-	-

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MBRR SA32 – List of external mechanisms

NC062 Nama Khoi - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

Municipal manager's quality certificate

I B.S. Lenkoe, acting municipal manager of Nama Khoi, hereby certify that the final budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the final budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name:
Municipal manager of Nama Khoi (NC062)

Signature:

Date: